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Agenda for Social Equity 2074

Technical Annex: ISO 26000 Self
Declaration Protocol
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Agenda for Social Equity 2074



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Technical Annex ISO 26000 Self Declaration Protocol

Introduction

This Technical Annex establishes the lawful boundaries and permissible modalities for referencing and integrating ISO 26000 within the A2074-SRS ecosystem. ISO 26000 is a non-certifiable international guidance standard on social responsibility; its use must remain strictly advisory, voluntary, and transparently distinguished from the validation, scoring, or rating mechanisms authorised under the A2074-SRS. The purpose of this Annex is to prevent misrepresentation, ensure terminological precision, and provide Validation Partners with consistent pathways for incorporating ISO 26000 self-declarations into their models without infringing upon the legal and ethical architecture governing public communication and confidentiality.

Nothing in this Annex authorises ISO 26000 “certification,” “audit,” “compliance verification,” or any formulations that imply accredited assessment. ISO itself states unequivocally that ISO 26000 is **not** a certifiable standard and prohibits claims of certification.¹ The A2074-SRS must therefore ensure that all communications, disclosures, and internal records adhere to this limitation, and that no Validation Partner, validated entity, or third party uses ISO 26000 in a manner that confuses guidance with conformity assessment.

This Annex harmonises ISO 26000’s voluntary guidance with the A2074-SRS’s structured validation ecosystem through lawful, proportionate, and transparent mechanisms. It also establishes the boundaries of partner review, ensuring that Validation Partners do not overstate their role or inadvertently convey authority that neither ISO nor the A2074-SRS grants. Cross-walks between ISO 26000 subjects and the 17 Social Global Goals (SGGs) are provided at the end of this Annex to assist with indicator mapping and responsible interpretation.

Chapter 1 — Legal Status of ISO 26000

ISO 26000 occupies a unique position within the family of ISO standards. It is a guidance document, not a requirements document. It contains recommended practices, definitions, and conceptual frameworks relating to social responsibility but does not establish auditable criteria or conformity-assessment schemes. ISO and the ISO/TMB/WG SR expressly prohibit any claims of certification, accreditation, or validated compliance under ISO 26000.¹

Accordingly, under the A2074-SRS, ISO 26000 may be used only as a self-declaration by the entity itself. A self-declaration expresses the entity’s own assessment of how its policies and practices align with ISO 26000’s guidance topics, without implying endorsement or verification by ISO, GSIA, or any Validation Partner. All language that suggests the existence of an ISO 26000-based certificate, audit, seal, compliance statement, rating, or accreditation is strictly forbidden. Validation Partners may not issue any document, badge, symbol, or mark that resembles or implies certification to ISO standards.

The A2074-SRS therefore adopts three binding legal positions:

First, ISO 26000 cannot be transformed into a certification model within any A2074-SRS framework, including stars, points, maturity levels, sector modules, or deep dives. No Validation Partner may adapt



ISO 26000 guidance into a pseudo-certification, nor may they market ISO 26000 alignment as equivalent to, or substitutable for, A2074-SRS validation.

Second, Validation Partners may reference an entity's self-declaration only as a voluntary input within the broader context of evidence submitted under the A2074-SRS, provided the declaration is clearly labelled as self-reported, non-verified, and non-auditible.

Third, public communication involving ISO 26000 must adhere to the Communication and Public Disclosure Protocol, which requires accuracy, contextual neutrality, non-misrepresentation, and privacy-by-default. No public disclosure may create confusion between an ISO 26000 self-declaration and an A2074-SRS-validated outcome.

These legal positions are binding across all jurisdictions and apply to all Validation Partners, validated entities, subcontractors, and affiliates operating under the A2074-SRS.

Chapter 2 — Integration Pathways for Self-Declaration

This Chapter establishes the acceptable modalities through which ISO 26000 self-declarations may be integrated into the evidence bases used by Validation Partners, without compromising the independent, non-comparative, and proportionate nature of A2074-SRS validation. ISO 26000 is used to supplement—not define—validation models, and must never be treated as determinative, score-affecting, or indicative of compliance.

Integration must follow three lawful pathways:

First, Validation Partners may accept an entity's ISO 26000 self-declaration as a **contextual document**, providing background information on the entity's interpretation of its social responsibility commitments. Contextual documents may inform the assessor's understanding of the entity's policies, governance frameworks, or stakeholder engagement structures, but they do not create presumptions of adequacy or alignment with the 17 SGG pillars. They may not substitute for required evidence under any validation model.

Second, Validation Partners may treat ISO 26000 self-declarations as a **cross-referencing aid**. Where ISO 26000 subjects overlap with specific indicators within A2074-SRS models—such as human rights due diligence, labour practices, consumer responsibility, or environmental considerations—the declaration may help identify potential sources of evidence. However, Validation Partners must independently verify all evidence relied upon, and must avoid any reliance that implies that ISO 26000 has been authenticated or audited.

Third, entities may choose to integrate ISO 26000 into their internal management systems, and Validation Partners may acknowledge, purely descriptively, that such systems exist. Acknowledgement must remain neutral, non-validating, and non-comparative. Validation Partners may not express any view as to the adequacy, quality, or effectiveness of ISO-aligned internal processes unless supported by independent evidence assessed under the A2074-SRS.

Integration must always preserve the autonomy and confidentiality of the validated entity. ISO 26000 self-declarations remain confidential unless the entity separately and explicitly consents to their disclosure. Consent must be granular, time-limited, and revocable under the Communication and Public Disclosure Protocol.



To support consistent implementation, the following integration matrix provides a non-exhaustive overview of permissible and prohibited uses:

Integration Type	Permitted Use	Prohibited Use
Contextual Input	Background reading for assessors	Treating as verified evidence
Cross-Reference	Identifying relevant policies or documents	Assuming compliance or performance
Evidence Support	Supplementary narrative context	Counting toward scoring or ratings
Internal System Acknowledgement	Neutral description of ISO-aligned processes	Evaluating or endorsing ISO alignment
Public Communication	Disclosure only with explicit consent	Statements implying ISO certification

Validation Partners must document all uses of ISO 26000 materials in the validation record, including how they were relied upon and how independence was preserved. GSIA may review integration practices to ensure full compliance with the limitations in this Annex.

Chapter 3 — Documentation and Evidence Standards

This Chapter establishes the requirements for documentation, evidence, and artefacts used to support ISO 26000 self-declarations within the A2074-SRS ecosystem. The purpose is to ensure that all references to ISO 26000 remain accurate, lawful, proportionate, and clearly identified as self-declared rather than verified, certified, or audited. These requirements safeguard against misrepresentation and maintain strict alignment with ISO's own prohibition on certification.

ISO 26000 self-declarations are treated as entity-originated representations. They are not subject to verification, assurance, or conformity assessment by Validation Partners. Instead, they are integrated into the validation process only when clearly demarcated and classified as self-reported contextual material. This distinction must be explicit in all internal validation records, including the assessor's working papers, digital logs, scoring justifications (where applicable), and narrative notes. Under no circumstances may a self-declaration be mistaken for independently validated evidence.

Entities submitting an ISO 26000 self-declaration must provide it in a format that is clear, internally coherent, and traceable. At minimum, the declaration must identify the aspects of ISO 26000 addressed, the interpretation used by the entity, the timeframe covered, and the internal governance or management structures responsible for creating and approving the declaration. Because ISO 26000 does not prescribe specific evidence requirements, entities must articulate the sources, policies, and documents upon which their self-assessment is based. This requirement does not convert the declaration into an auditable document; rather, it ensures clarity and prevents misinterpretation within the A2074-SRS evidence architecture.

Validation Partners may request supplementary information solely for the purpose of understanding how the entity structured its declaration. They may not convert such requests into implied verification, audit, or quality assessment. Supplementary information is reviewed to ensure transparency of the



entity's methodology—not to confirm adherence to ISO 26000. The distinction must be precisely documented in the validation record.

All materials submitted in support of a self-declaration remain confidential by default, processed only for the purpose of contextual understanding within the A2074-SRS. Public disclosure of the declaration or supporting documents requires separate, explicit, granular, and revocable consent under the Communication and Public Disclosure Protocol.

To support consistency across the ecosystem, the following table specifies the permissible and impermissible elements of an ISO 26000 self-declaration package:

Component	Permitted Under this Protocol	Prohibited Under this Protocol
Self-declared alignment narrative	Yes, labelled as self-declared and non-verified	Any suggestion that it is certified, audited, or verified
Supporting policies and internal documents	Yes, for contextual understanding	Use as scoring evidence without independent verification
Methodology explanation	Yes, purely descriptive	Any claim of ISO compliance or audited conformity
Use of ISO terminology	Yes, in accurate, neutral context	Use implying official ISO endorsement
Public communication	Only with explicit consent	Implying certification, seal, label, or compliance status

Documentation must be stored and referenced in compliance with the Digital Integration & Platform Governance Manual, including immutable audit trails, consent controls, and security protocols. GSIA retains authority to review all ISO 26000-related materials for adherence to the limitations of this Chapter.

Chapter 4 — Partner Review Roles and Boundaries

This Chapter defines the lawful boundaries within which Validation Partners may interact with, review, or reference ISO 26000 self-declarations. These boundaries exist to prevent over-reach, maintain the independence of A2074-SRS validation, preserve the integrity of ISO 26000's non-certifiable status, and ensure that entities are never misled into believing that an accredited assessment has been performed.

Validation Partners may review ISO 26000 self-declarations only to the extent necessary to understand how the entity articulates its social responsibility framework. Such review must not imply or suggest that the Partner is evaluating the quality, adequacy, conformity, or accuracy of the declaration. The Partner's role is strictly limited to contextual interpretation for the purpose of A2074-SRS validation; the Partner must not issue any judgement on ISO alignment and must refrain from offering technical opinions on ISO conformity.

Partners may not provide advisory services that would convert an ISO 26000 self-declaration into a quasi-certification or produce documentation that resembles ISO conformity assessment. Advising entities on how to structure their internal ISO 26000 documents is permitted only if such advisory work



is clearly segregated from validation functions, follows strict firewall requirements as defined in the Validation Ethics and Integrity Code, and does not create the impression that the Partner validates or certifies ISO 26000 compliance.

Partners must ensure that no part of their review process assigns scores, ratings, or outcome implications based solely on an ISO 26000 self-declaration. If a self-declaration contains statements or policies relevant to A2074-SRS indicators, the Partner must independently verify that evidence through standard A2074-SRS methods. The self-declaration itself cannot increase, decrease, or influence scores without verification.

Partners must document every interaction with ISO-related materials, including how the declaration was used, how it was distinguished from validated evidence, and how independence and neutrality were preserved. These records must form part of the validation file and be available for GSIA review.

Partners must also adhere strictly to communication boundaries. When referring to ISO 26000 in any communication, internal or public, Partners must ensure that language is precise and does not imply certification. Statements must remain descriptive and factual, using formulations such as “entity-provided ISO 26000 self-declaration” or “self-declared alignment narrative,” avoiding formulations such as “ISO-aligned certification,” “ISO-verified,” or “ISO-compliant.”

To assist Partners in maintaining appropriate boundaries, the following matrix provides a non-exhaustive illustration of actions that are permitted and prohibited:

Partner Role	Permitted Actions	Prohibited Actions
Review	Reading and understanding self-declaration	Evaluating or endorsing ISO compliance
Evidence Handling	Using self-declaration to identify possible sources of A2074-SRS evidence	Substituting self-declaration for validated evidence
Advisory	Providing general education on ISO’s guidance nature	Assisting in creating ISO 26000 certification-like documents
Communication	Describing self-declaration accurately	Implying audit, certification, or verification
Validation	Independent verification of evidence referenced within a declaration	Assigning scores based on unverified ISO content

If a Validation Partner becomes aware that an entity, subcontractor, or third party is misusing ISO 26000 statements in a way that implies certification, the Partner must promptly initiate corrective measures under the Communication and Public Disclosure Protocol and notify GSIA where appropriate.

The boundaries established in this Chapter are essential to maintaining both legal compliance and the ethical integrity of the A2074-SRS. They ensure that ISO 26000 remains a voluntary guidance reference while preserving the independence, credibility, and lawful character of A2074-SRS validation.



Chapter 5 — Cross-Walk Table (SGGs ↔ ISO 26000 Subjects)

This Chapter provides a harmonisation guide for interpreting ISO 26000 subjects alongside the 17 Social Global Goals (SGGs) within the A2074-SRS ecosystem. The purpose of this cross-walk is not to create equivalence, certification pathways, or auditable convergence between the two frameworks. It is instead designed to support responsible indicator design, contextual interpretation of evidence, and informed review without conflating ISO 26000's guidance with the formal validation requirements of the A2074-SRS.

ISO 26000 covers seven overarching subjects:

Organisational Governance; Human Rights; Labour Practices; Environment; Fair Operating Practices; Consumer Issues; and Community Involvement and Development. These subjects articulate thematic guidance but do not impose measurable requirements or verification criteria. In contrast, the A2074-SRS operationalises the 17 SGGs through structured indicators, multi-model validation pathways, and proportionate evidence standards that may generate star ratings, maturity levels, point ranges, sector modules, or deep dive findings—always under privacy-by-default and with explicit consent for disclosure.

The cross-walk therefore maps conceptual relationships only. It supports validation teams in recognising where an ISO 26000 self-declaration may contain contextual insights relevant to specific SGG pillars, enabling more efficient identification of potential evidence sources while maintaining strict boundaries between self-declared guidance and independently validated A2074-SRS evidence.

The table below provides a non-exhaustive alignment of thematic domains. It is intended for contextual orientation and not for scoring, certification, or verification.

ISO 26000 Subject	Corresponding SGG Pillar(s) (Conceptual Link Only)	Nature of Linkage
Organisational Governance	SGG 1 (Governance), SGG 2 (Integrity), SGG 15 (Institutions)	Conceptual alignment in accountability, transparency, ethical conduct
Human Rights	SGG 3 (Human Rights), SGG 4 (Equity), SGG 7 (Social Protection)	Shared focus on dignity, rights safeguards, and harm prevention
Labour Practices	SGG 5 (Decent Work), SGG 6 (Workforce Development), SGG 11 (Inclusion)	Overlap in safe workplaces, labour conditions, empowerment
Environment	SGG 12 (Climate), SGG 13 (Sustainability), SGG 14 (Natural Resources)	Parallel themes in environmental stewardship and resilience
Fair Operating Practices	SGG 2 (Integrity), SGG 10 (Market Responsibility), SGG 15 (Institutions)	Convergence in ethical conduct, procurement integrity, anti-corruption



Consumer Issues	SGG 8 (Consumer Protection), SGG 9 (Quality & Safety)	Correspondence in transparency, safety, fairness, and service quality
Community Involvement & Development	SGG 16 (Community Development), SGG 17 (Partnerships)	Shared emphasis on local engagement and social investment

The cross-walk is solely interpretive. Validation Partners may use it to identify thematic intersections that could inform evidence requests under the A2074-SRS, but they may not treat ISO 26000 content as validated evidence nor imply that conceptual alignment creates equivalence or compliance.

Any use of the cross-walk in public communication must follow the Communication and Public Disclosure Protocol. Entities may disclose that they completed an ISO 26000 self-declaration and voluntarily disclosed selected A2074-SRS outcomes, but they may not imply that the two frameworks validate or certify each other. GSIA retains authority to review and correct any misuse or misrepresentation arising from cross-walk use.

Final Word

This Technical Annex ensures that ISO 26000, a voluntary and non-certifiable guidance standard, can be integrated responsibly within the A2074-SRS ecosystem without compromising the legal, ethical, and methodological integrity of the Standard. It establishes strict boundaries around the use of self-declarations, clarifies their non-verified nature, and prevents any implication of certification or conformity assessment. It preserves the essential character of ISO 26000 while enabling entities that rely on it internally to situate their work within the A2074-SRS framework in a lawful, transparent, and proportionate manner.

The Annex also reinforces the core governance principles of the A2074-SRS: privacy-by-default, explicit and revocable consent, non-comparison, autonomy, non-coercion, and proportionality. It ensures that Validation Partners operate within well-defined limits, avoiding over-reach, misrepresentation, and inadvertent creation of ISO-like certification pathways. The harmonisation guidance provided through the cross-walk table supports contextual interpretation without ever substituting ISO 26000 for validated evidence—thereby protecting both the integrity of ISO's guidance mission and the independence of A2074-SRS validation.

As with all documents in the A2074-SRS canon, this Annex is a living instrument. GSIA may issue interpretive guidance, technical updates, or revisions where developments in law, practice, or technology require clarification. All amendments must preserve the core principles articulated here and must continue to protect the rights, autonomy, and dignity of entities participating voluntarily in the A2074-SRS. Through faithful application of this Protocol, Validation Partners and entities alike ensure that ISO 26000's advisory role is respected and that the A2074-SRS continues to operate with the highest standards of accuracy, integrity, and trustworthiness.