

Setting the path to sustainable development

SR 10:2024

SOCIAL RESPONSIBILITY
MANAGEMENT SYSTEMS



Guidance Document

100 Questions for Assessing Compliance to SR 10:2024

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IQNET Association – The International Certification Network

100 Questions for Assessing Compliance to SR 10:2024

Scope

This document provides guidance on assessing organizational compliance with the requirements of SR 10:2024 through a set of 100 structured questions. It is intended to support organizations in conducting self-assessments, gap analyses, and internal audits, and to assist SR 10 Licensed Partners in the development or adaptation of their own audit checklists and assessment tools.

Purpose

The purpose of this guidance is to facilitate a consistent, evidence-based approach to evaluating conformity with SR 10:2024. By using the questions contained herein, organizations can identify strengths, nonconformities, and opportunities for improvement in the implementation and maintenance of their SR 10:2024 social responsibility management system.

Introduction

This document, **100 Questions for Assessing Compliance to SR 10:2024**, has been developed as a practical tool to assist organizations in interpreting and assessing their level of compliance with SR 10:2024. It translates the requirements of the standard into focused, actionable questions that support a systematic and transparent assessment process.

Each question is presented in a **yes** (compliance) or **no** (non-compliance) format. However, users are encouraged to apply each question in a holistic manner. This involves reflecting on the **how** the compliance is confirmed i.e. practices, processes, and controls that demonstrate conformity; collecting objective evidence to substantiate the response; and identifying and documenting any deviations or areas for improvement.

The assessment of compliance is **not limited to these 100 questions**. Users should consider complementing them with additional questions or criteria that reflect the organization's specific context, scope, and activities to ensure a comprehensive evaluation of conformity.

The use of this approach promotes consistency in assessment results, enhances understanding of the requirements, and supports continual improvement of social responsibility performance. It also provides a common reference for SR 10 Licensed Partners developing or tailoring their own audit tools.

Disclaimer

This document is a guidance resource and does not replace SR 10:2024, nor does it constitute an official interpretation of the Specification. Users should refer directly to SR 10:2024 for the complete and authoritative text of the requirements. The questions and guidance provided are intended to complement the standard by supporting effective preparation, implementation, and evaluation of SR 10 social responsibility management systems.

The document was developed by IQNET Association – The International Certification Network through its specific working group – Social Compliance Technical Advisory Group (SC TAG). It shall be regularly reviewed to ensure its adequacy and relevance. It is an intellectual property of IQNET Association – The International Certification Network.

Front cover includes an AI-generated image.

100 Questions for Assessing Compliance to SR 10:2024

Assessing Compliance to SR 10:2024 by 100 Questions

1. Has the organization established, implemented, maintained, and continually improved a social responsibility management system?

Chapter 4: Context of the Organization

2. Has the organization identified external and internal issues (including climate change) that affect its social responsibility management system?
3. Has the organization determined (using documented criteria) stakeholders affected by its activities and decisions, and their requirements, needs and expectations?
4. Has the organization identified additional (affected and/or relevant) stakeholders to the ones formally addressed in SR 10?
5. Has the organization defined and documented the scope of its social responsibility management system?
6. Has the organization identified and updated its social responsibility obligations, including legal and other applicable requirements?
7. Is the above information reviewed and updated at planned intervals?
8. Is the above information taken into account and complied with when establishing, implementing and maintaining the management system?

Chapter 5: Leadership

9. Does top management demonstrate leadership and commitment to the social responsibility management system?
10. Has top management established and communicated a documented social responsibility policy that includes commitments to respect social responsibility principles, to comply with applicable requirements and to continual improvement?
11. Has top management assigned and communicated roles, responsibilities, and authorities?
12. Has a sustainability team been appointed (with assigned competencies, responsibilities and authorities)?
13. Has the organization established a code of conduct, communicated to stakeholders, coherent with the materiality of social responsibility issues and that reflects its values and ethical principles?

Chapter 6: Planning

14. Has the organization identified risks and opportunities related to social responsibility?
15. Are plans in place to address these risks and opportunities within the management system, and its effectiveness evaluated?
16. Has the organization identified, documented and evaluated (for relevance and materiality) social responsibility issues that impact stakeholders?

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17. Has the organization identified additional issues to the ones applicable to different (influenced/and/or relevant) stakeholders formally addressed in SR 10?
18. Are social responsibility objectives documented, communicated, measurable, and aligned with the policy?
19. Has the organization established key performance indicators (KPIs) to better undertake monitoring, measurement, analysis and evaluation of its performance with respect to relevant social responsibility issues?
20. Are actions planned to achieve these objectives, including responsibilities, resources, and timelines?
21. Are planned changes in the management system carried out in a structured and controlled manner?

Chapter 7: Support

22. Does the organization provide adequate resources (human, financial, infrastructure, etc.) for the management system?
23. Are employees competent and provided with necessary training?
24. Are people doing work under the organization control aware of their roles and responsibilities in social responsibility?
25. Has the organization established adequate and effective internal and external communication mechanisms with stakeholders?
26. Is required (or deemed necessary) documented information properly maintained, controlled, and updated?

Chapter 8: Operation and Stakeholders

27. Does the organization have control activities and processes in place to ensure compliance with its social responsibility policies, code of conduct and objectives?
28. Are mechanisms in place to control outsourced activities in relation to relevant issues?
29. Is the exclusion of any SR 10 formally identified stakeholder (and related social responsibility issues) duly justified and documented?

8.2 Owners and Shareholders

30. Has the organization implemented effective and efficient management to maximize returns in a sustainable way?
31. Does top management demonstrate commitment to social responsibility through objectives, goals and programs?
32. Are there governance mechanisms in place to ensure compliance with the organization's values and commitments?
33. Are there mechanisms and procedures (including response to affected stakeholders) to enable organizational accountability for the impacts of its decisions and activities?
34. Does the organization commit to maintain transparency in public information and when shared with stakeholders?

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- 35. Are there systems to ensure accessible, accurate, reliable, and timely information disclosure?
- 36. Has the organization implemented voting rights and representation mechanisms that are accessible and efficient?

8.3 Employees

8.3.1 Non-discrimination, Diversity, and Inclusion

- 37. Has the organization implemented policies and practices to ensure equal opportunity and non-discrimination?
- 38. Are measures in place to promote diversity and inclusion, particularly for vulnerable groups?
- 39. Is employee life cycle related process (from selection and recruitment, to appraisal, progression, pay and retirement) free from bias and inclusive?

8.3.2 Right to Privacy

- 40. Does the organization have mechanisms to protect employees' personal data and privacy?
- 41. Are employees informed about how their data is used?
- 42. Is the right to privacy behaviour considering other issues that may infringe employees and their families right to privacy (e.g. facilities, work from home, disciplinary practices)?

8.3.3 Forced Labour and Child Labour

- 43. Has the organization implemented mechanisms to prevent forced labour and child labour, both internally and in its value chain?
- 44. Are suppliers and subcontractors monitored to ensure they comply with these standards, including modern slavery issues?

8.3.4 Health and Safety

- 45. Has the organization undertaken a preventive posture regarding occupational accidents, work-related injuries and diseases?
- 46. Has the organization identified and complied with all health and safety requirements, supported by a health and safety program?
- 47. Is there a risk assessment process for activities, workplace (and other premises) hazards and risks?
- 48. Are employees provided with the necessary training, equipment, and emergency procedures?
- 49. Are appropriate and safe worker accommodations provided?
- 50. Has the organization inspected and tested equipment and infrastructure?
- 51. Does the organization have an incident reporting and investigation process in place (including near misses)?

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8.3.5 Accessible Work Environments

52. Has the organization designed workplaces and job roles to be accessible to all, including individuals with disabilities?

8.3.6 Association and Collective Bargaining

53. Does the organization respect employees' rights to join unions, form associations and engage in collective bargaining?

54. Are representatives and trade unions allowed to operate freely without discrimination?

8.3.7 Employment, Work Conditions, and Wages

55. Has the organization defined and applied a recruitment policy in accordance with applicable requirements?

56. Does the organization comply with national labour laws and/or international standards for wages, working hours (including weekly rest and holidays) and overtime?

57. Is there a transparent wage policy in place, supporting a decent standard of living?

8.3.8 Training, Employability, and Career Development

58. Are employees given opportunities for professional development and career growth?

59. Does the organization provide training programs to enhance employee knowledge and skills?

8.3.9 Work-Life Balance

60. Has the organization implemented measures to support work-life balance?

8.3.10 Respect for Employee Dignity

61. Are there policies and training in place to prevent workplace harassment, violence, and discrimination?

62. Does the organization have a system for reporting and addressing workplace abuse of any kind?

8.4 Customers, Users, and Consumers

8.4.1 Promotions and Advertising

63. Are marketing and advertising materials ethical, truthful, non-deceptive and respecting human dignity?

64. Do marketing campaigns avoid inciting illegal, harmful, or unethical behaviour?

8.4.2 Contracts

65. Are contracts with customers and consumers transparent, fair, and free from abusive clauses?

66. Is any dominant position identified, and its impact evaluated so to prevent and/or avoid abuse?

67. Does the organization provide clear and accurate product and service information?

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8.4.3 Confidentiality and Privacy

68. Does the organization have mechanisms to protect customer data and privacy?

8.4.4 Honesty

69. Are policies (as well as control mechanisms) in place to prevent bribery, corruption, and fraudulent practices in customer relations?

8.4.5 Customer Service and After-Sales Service

70. Does the organization have a structured process for handling customer complaints and feedback?

71. Are customer service and after-sales service handled with professionalism and according to the agreed contractual conditions?

8.4.6 Quality and Safety of Goods and Services

72. Does the organization ensure compliance with quality and safety regulations?

73. Is the production and delivery of goods, and the provision of services, subjected to sustainability criteria?

8.5 Suppliers

8.5.1 Support of Social Responsibility Principles in the Supply Chain

74. Has the organization established mechanisms to promote social responsibility principles among suppliers, being direct suppliers, subcontractors or labour providers?

8.5.2 Execution and Performance of Contracts

75. Are contracts with suppliers transparent, fair, and free from unethical clauses?

76. Is any dominant position identified, and its impact evaluated so to prevent and/or avoid abuse?

77. Does the organization evaluate suppliers based on social responsibility and sustainability criteria?

8.5.3 Confidentiality and Privacy

78. Are there measures in place to ensure confidentiality in supplier relationships?

8.5.4 Honesty

79. Does the organization have policies to prevent corruption and bribery in supplier engagement, as well as respect of intellectual property?

8.6 Governments, Public Authorities, and Regulatory Bodies

8.6.1 Cooperation and Transparency

80. Does the organization engage with government authorities transparently and according to established regulations?

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8.6.2 Non-Interference

81. Does the organization refrain from unethical and improper lobbying, political contributions or political involvement?

8.6.3 Tax Obligations

82. Does the organization comply with tax obligations in all operational regions?

8.6.4 Honesty

83. Are measures (including policies and control mechanisms) in place to ensure objectivity and integrity in dealings with governments?

8.7 Community, Society, and Social Organizations

8.7.1 Commitment

84. Does the organization commit to contribute to a sustainable community development?

8.7.2 Promotion of Local Development

85. Does the organization prioritize local hiring and sourcing (and other programs) to support community development and welfare?

8.7.3 Investment in the Community and Society

86. Does the organization support social initiatives, cultural heritage, and the way of life of affected communities?

8.8 Environment

8.8.1 Prevention of Pollution, Climate Change, and Efficient Use of Resources

87. Has the organization identified and assessed its environmental impact?

88. Are measures in place to reduce pollution, optimize resource use, and mitigate climate change risks (as well as other identified issues)?

8.8.2 Conservation and Restoration of Ecosystems and Biodiversity

89. Does the organization prevent negative impacts on biodiversity and ecosystems?

90. Are initiatives in place to support biodiversity and ecosystem restoration?

8.8.3 Respect for Animal Life

91. Does the organization comply with laws and best practices regarding animal welfare?

8.9 Competitors

92. Does the organization engage in fair competition and avoid unethical practices?

93. Does the organization refrain from price-fixing, market manipulation, or anti-competitive agreements?

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Chapter 9: Performance Evaluation

- 94. Are monitoring, measurement, analysis, and evaluation processes in place to assess system performance, effectiveness and efficiency?
- 95. Does the organization regularly monitor (and document) stakeholder perceptions and expectations?
- 96. Is an appropriate grievance mechanism available for different stakeholders to raise complaints and concerns?
- 97. Are internal audits planned and conducted periodically to evaluate system compliance and effectiveness?
- 98. Does top management conduct regular management reviews to ensure continued suitability and improvement of the system?

Chapter 10: Improvement

- 99. Are effective actions taken to address nonconformities and improve the social responsibility management system?
- 100. Does the organization seek continual improvement of the management system based on identified negative impacts, on the generation of positive impacts and on addressing stakeholder feedback?