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## Statement of Comparability DS49001 vs ISO 26000

According to the preface of DS 49001:2011 the "requirements and contents in the elements are based on the international guide ISO 26000 Guidance on social responsibility. This means that the Danish standard can be used as a reference document in relation to standards and guidelines in countries referring to ISO 26000".

Your reference:

DS 49001:2011 contains cross reference e.g. to ISO 26000. There are minor differences in the elements of DS 49001:2011 versus ISO 26000. In DS 49001 the core subjects are divided into 40 issues whereas the ISO 26001 contains 37 issues. The primary difference is that in DS 49001 the subject of Organizational governance has been extended in order to make the standard certifiable. In the core subject Environment the issue "Animal welfare" has been added.

The relation between DS 49001 and ISO 26000 is well defined. The minor differences are mainly based on the intention of making the standard certifiable. The adaptation was done by S-397 Committee for social responsibility (a working group under the Danish Standards Association). The Danish adaption involved stakeholders.

Med venlig hilsen for DNV GL Business Assurance Denmark A/S

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