

ISO 26000 Paradox: International Policy Trends and Proposed CSR Certification Frameworks for Health-Impact Industries

Chavatip Chindavijak

Management System Certification Institute, Thailand
chavatip@masci.or.th

Abstract

The global implementation of Corporate Social Responsibility (CSR) frameworks has become a key driver in promoting sustainable business practices. However, the application of CSR certification schemes in health-impact industries—such as alcohol, tobacco, gambling, and emerging cannabis sectors—raises significant ethical dilemmas. This study explores the paradox of ISO 26000 adoption by health-impact industries in Thailand, ASEAN countries, and European countries. The paper employs a Qualitative Comparative Policy Analysis (QCA) methodology, drawing from document analysis and expert interviews to examine governance gaps, stakeholder perceptions, and the alignment of CSR initiatives with harm reduction responsibility and the Sustainable Development Goals (SDGs). The research involved 12 in-depth expert interviews and the review of 42 policy and certification documents. The findings highlight that European countries have successfully integrated harm reduction mechanisms into CSR initiatives through mandatory regulatory frameworks and independent third-party verification systems. In contrast, CSR practices in ASEAN countries primarily emphasize philanthropy-based initiatives with limited oversight. The paper proposes the Harm Reduction Responsibility - Net Societal Impact (HRR-NSI) Certification model to improve the transparency, credibility, and societal impact of CSR certification schemes in health-impact industries.

Keywords: CSR Certification, ISO 26000, Health-Impact Industries, Harm Reduction, ASEAN, Europe, Net Societal Impact

INTRODUCTION

The growing importance of CSR in global business practices reflects the increasing societal expectations for companies to operate responsibly and sustainably (Moon, 2007; Nations, 2015; Ditlev-Simonsen, 2022; Steurer et al., 2005). ISO 26000, a globally recognized standard, provides organizations with guidelines to integrate social responsibility principles into their business operations (International Organization for Standardization [ISO], 2010). Despite its broad applicability, the adoption of ISO 26000 by health-impact industries—such as alcohol, tobacco, and gambling—has generated

considerable ethical debate due to the inherent conflicts between their core business operations and the standard's social responsibility principles (Adams, 2016; Lindorff et al., 2012).

Health-impact industries frequently rely on CSR initiatives to improve their corporate image and secure their social license to operate (Yoon & Lam, 2013). However, scholars argue that these initiatives often prioritize corporate philanthropy over addressing the negative societal impacts of their products (Mialon & McCambridge, 2018; Yoon & Lam, 2013). This paradox raises critical questions about the legitimacy of CSR certification schemes in industries that produce products contributing to public health burdens.

The use of CSR certification frameworks is increasingly being positioned as a cornerstone of sustainable development efforts across the globe. ISO 26000, as a voluntary international standard, provides guidelines for ethical and socially responsible business behavior (ISO, 2010). Nevertheless, the paradox lies in its application to industries inherently linked with social harm—such as alcohol, tobacco, gambling, and more recently, cannabis (Yoon & Lam, 2013; Adams, 2016). These sectors contribute economically while simultaneously producing negative externalities related to public health, addiction, and inequality (World Health Organization [WHO], 2022; Mialon & McCambridge, 2018).

Furthermore, the regulatory landscape surrounding CSR initiatives varies considerably between regions. European countries have implemented mandatory CSR reporting frameworks that incorporate harm reduction initiatives into CSR projects (Mialon & McCambridge, 2018), while some ASEAN countries including Thailand continue to prohibit voluntary CSR certification in health-impact industries (Department of Industrial Work [DIW], 2023). This paper builds upon the national-level insights presented in "Navigating CSR Challenges in Thai Health-Impact Industries" by exploring how regional and international trends shape CSR governance in controversial sectors. Specifically, it compares the CSR approaches of ASEAN and European countries to identify policy innovations and governance mechanisms that address industry accountability and public health alignment in CSR frameworks (Amul & Etter, 2024; Amul & Pang, 2018). Moreover, this paper addresses the ethical paradox of CSR in health-impact industries by proposing the Harm Reduction Responsibility -Net Societal Impact (HRR-NSI) Certification model to align CSR certification schemes with public health objectives and the SDGs.

LITERATURE REVIEW

ISO 26000 and CSR Certification

ISO 26000 was introduced as a voluntary international standard to guide organizations in adopting socially responsible practices. Unlike other ISO standards, ISO 26000 does not include a certifiable mechanism but instead provides guidance on ethical practices across seven core principles—including accountability, transparency, ethical behavior, and respect for stakeholder interests—it lacks enforceability, making its implementation uneven across countries (Castka & Balzarova, 2008; Ditlev-Simonsen, 2022). Research shows that, in the absence of regulatory requirements or independent verification, companies—especially in controversial industries—may selectively report on CSR elements that align with their brand identity while overlooking more transformative responsibilities (Emma & Jennifer, 2021). This regulatory vacuum creates disparities in how CSR is perceived and practiced, especially in emerging economies where CSR maturity remains low.

Several scholars argue that the voluntary nature of ISO 26000 has contributed to its limited adoption in industries with controversial business models. According to Lindorff, Prior Jonson & McGuire (2012),

Amul & Etter (2024), and Amul & Pang (2018), companies in health-impact industries selectively adopt CSR practices to improve their corporate reputation without addressing the broader societal harms associated with their products. This selective implementation undermines the standard's objective of promoting social well-being and sustainable development.

Despite its limitations, ISO 26000 remains an essential framework for promoting stakeholder engagement and corporate transparency (International Organization for Standardization [ISO], 2010). The standard provides a foundation for developing certification schemes that balance economic, social, and environmental considerations (Management System Certification Institute [MASCI], 2023).

CSR Practices in Health-Impact Industries

Numerous scholars have identified limitations in applying CSR frameworks to high-risk industries, citing instances of greenwashing and CSR-washing, where companies adopt superficial CSR policies to enhance reputation without systemic change (Delmas & Burbano, 2011; Song et al., 2020). This phenomenon is particularly pronounced in health-impact industries, where marketing strategies often mask the long-term public health harms caused by their products (Yoon & Lam, 2013). These industries frequently frame their CSR activities around community donations, sponsorships, or youth education programs while avoiding core discussions about the societal impact of their operations (Massin, 2012).

Moreover, Health-impact industries frequently adopt CSR initiatives to mitigate reputational risks and improve their public image. These initiatives often include corporate philanthropy programs, community development projects, and environmental sustainability efforts (Mialon & McCambridge, 2018). However, CSR initiatives in health-impact industries rarely address the broader public health harms associated with their products. For example, alcohol companies often sponsor responsible drinking campaigns while maintaining aggressive marketing strategies that disproportionately target vulnerable populations, such as youth and low-income groups (Song et al., 2020; Mialon & McCambridge, 2018; Yoon & Lam, 2013). These practices underscore the paradox of CSR in health-impact industries, where corporate responsibility efforts function more as reputational shields than as genuine attempts to reduce societal harm (Lindorff et al., 2012).

Comparative Policy Trends in Thailand, ASEAN, and Europe

The global application of Corporate Social Responsibility (CSR) varies significantly depending on regional policy frameworks, regulatory capacity, and socio-political contexts. This section reviews the evolution and implementation of CSR in health-impact industries across Thailand, ASEAN, and European countries, highlighting regulatory differences, governance approaches, and alignment with the Sustainable Development Goals (SDGs).

Conceptual Foundations of CSR in Controversial Industries

CSR in controversial sectors—such as alcohol, tobacco, gambling, and more recently cannabis—poses a unique paradox. These industries often engage in socially responsible initiatives while simultaneously generating negative public health outcomes (Lindorff et al., 2012; Adams, 2016). ISO 26000 serves as a guiding standard that encourages ethical behavior and sustainable development (ISO, 2010), yet it remains voluntary and lacks enforcement mechanisms. The literature has criticized such frameworks for

enabling “CSR washing” where companies use CSR as a reputation management tool rather than driving meaningful change (Mialon & McCambridge, 2018; Song et al., 2020).

Massin (2012) proposes that true CSR in health-impact sectors should include explicit harm reduction metrics, requiring firms to demonstrate not only positive social contributions but also efforts to mitigate their core public health risks. This aligns with the emerging theory of Net Societal Impact, which advocates evaluating companies based on a balance between societal benefits and industry-specific harm. Moon (2007) and Steurer, Langer, Konrad & Martinuzzi (2005) reinforce the importance of integrating stakeholder engagement and sustainability indicators to ensure CSR remains substantive rather than symbolic.

CSR in Thailand: Voluntary, Fragmented, and Politically Sensitive

Thailand’s CSR landscape is shaped by the CSR-DIW framework, a voluntary system developed by the Department of Industrial Works to promote ethical practices in industry (DIW, 2023). However, health-impact industries, including alcohol and tobacco, are often excluded or discouraged from formal certification due to their inherent social risks. The Thai context is also shaped by a regulatory duality—on the one hand, strong sectoral laws such as the Alcoholic Beverage Control Act and the Tobacco Products Control Act exist, but CSR frameworks remain underdeveloped and under-enforced (Talek et al., 2024).

While global CSR research identifies similar patterns across controversial sectors — with firms reporting selectively on SDG contributions while omitting harmful externalities (Emma & Jennifer, 2021) — Thailand’s policy landscape lacks the mandatory disclosure frameworks and third-party verification systems found in European jurisdictions (Ditlev-Simonsen, 2022). Moreover, recent debates over cannabis legalization have further complicated the ethical landscape, as companies in the cannabis space seek legitimacy via CSR without a coherent policy guiding their inclusion or exclusion (Kalayasiri & Boonthae, 2023).

ASEAN Trends: Weak Enforcement and Voluntary Mechanisms

At the ASEAN level, CSR initiatives have been widely promoted, but regulatory enforcement remains weak. According to Amul and Pang (2018), ASEAN’s implementation of tobacco control under the Framework Convention on Tobacco Control (FCTC) has been inconsistent, largely due to the political influence of industry lobbies. In countries such as the Philippines and Indonesia, CSR in controversial industries often serves public relations objectives rather than genuine social accountability (Amul & Etter, 2024).

The ASEAN CSR Network and regional partnerships have supported cross-national CSR education and capacity-building, yet without unified legal frameworks, CSR remains a voluntary, image-driven practice. As Yoon and Lam (2013) argue, CSR initiatives by alcohol companies in Asia often project moral legitimacy while continuing harmful marketing practices. While Thailand shows relatively stronger state involvement compared to Laos or Cambodia, most ASEAN countries lack independent verification bodies or binding audit requirements for CSR claims, leading to a credibility deficit. Certification systems by private bodies such as MASCI (2023) exist, but they typically do not include high-risk or health-impact sectors due to reputational concerns.

Europe: Regulatory Integration and Third-Party Verification

In contrast, European CSR frameworks are characterized by regulatory mandates, stakeholder-driven governance, and integration with public health strategies. The EU Directive on Non-Financial Reporting (2014/95/EU) mandates large companies to disclose non-financial risks, including those related to human rights and environmental impact. This legal backing encourages accountability and reduces the risk of superficial CSR.

European countries have progressively embedded Corporate Social Responsibility (CSR) within formal regulatory frameworks and national sustainability strategies, particularly in nations such as Germany and France. This institutionalization reflects a broader shift from voluntary initiatives toward mandatory governance instruments that align business practices with the Sustainable Development Goals (SDGs). As Ditlev-Simonsen (2022) notes, countries across Europe have developed comprehensive CSR governance systems that incorporate third-party verification, mandatory reporting standards, and stakeholder-driven transparency mechanisms. These elements ensure that CSR commitments are not only disclosed but are also subject to measurable scrutiny and societal accountability. In contrast, CSR governance in many ASEAN countries remains fragmented and voluntary, often driven more by reputational considerations than enforceable standards—highlighting a clear divergence in institutional maturity (Amul & Pang, 2018).

Research by Fischer and Miller (2017) emphasizes that the effectiveness of policy frameworks—such as those governing CSR—depends on the presence of active civil society organizations, independent media, and institutional transparency. In such environments, CSR practices are more likely to be substantive and accountable, rather than symbolic or image-driven. In the European context, public health policies have increasingly embraced harm reduction as a normative governance principle, particularly within controversial sectors like tobacco and gambling. These principles are reflected in legal mandates, sector-specific regulation, and third-party monitoring mechanisms that hold corporations accountable for their social and health-related impacts (World Health Organization [WHO], 2022; Ditlev-Simonsen, 2022).

European CSR models—particularly in countries such as Sweden, the Netherlands, and France—demonstrate increasing institutionalization of CSR through regulatory integration and policy alignment. While not all countries explicitly adopt harm-reduction frameworks within CSR, many have developed systems where CSR initiatives are supported by public policy, strategic regulation, and third-party accountability mechanisms. Marques-Mendes and Santos (2016) argue that such integration enhances the strategic function of CSR, allowing it to move beyond voluntary, philanthropic gestures to become a tool of sustainable governance. Their integrative model of strategic CSR highlights the importance of aligning corporate actions with public goals and ensuring oversight through stakeholder engagement and national reporting standards.

RESEARCH METHODOLOGY

This study adopts a Qualitative Comparative Policy Analysis (QCA) methodology to investigate CSR certification schemes across health-impact industries in Thailand, ASEAN, and European countries. QCA is widely recognized as an effective method for analyzing cross-national policy frameworks by identifying similarities, differences, and governance patterns (Ragin, 2014). This approach enables a

comprehensive understanding of how CSR certification schemes vary across different regulatory environments.

The QCA method was selected due to its capacity to bridge qualitative insights with comparative policy frameworks (Fischer & Miller, 2017). This approach aligns with the study's focus on identifying causal patterns across regional CSR governance models. This method helps to explore the governance challenges associated with ISO 26000 adoption and its alignment with harm reduction responsibility and sustainable development objectives. Two primary data collection techniques were used: document analysis and expert interviews.

The methodology was structured in three distinct phases to ensure analytical rigor and alignment with the research objectives:

1. **Criteria Development and Coding Framework Design** – A coding structure was developed based on ISO 26000 core subjects, SDG alignment indicators, and harm-reduction policy markers identified through the literature review. This framework guided both document analysis and interview coding.
2. **Document and Data Collection** – Relevant policy documents, CSR reports, legal frameworks, and certification standards were collected from national and regional sources, including government portals, NGO repositories, and corporate disclosures. In parallel, expert interviews were conducted with 12 stakeholders, including CSR auditors, CSR advisors, Executives from private sectors, policy officials, and public health experts.
3. **Triangulated Analysis** – Qualitative Comparative Analysis (QCA) was applied to compare patterns across regions, supported by thematic coding from interviews and documents. Triangulation was used to cross-validate findings by comparing evidence across the three data streams: policy documents, expert interviews, and CSR frameworks.

Document Analysis

A purposive sampling method was used to collect 42 documents including CSR policy guidelines, national action plans, sustainability reporting frameworks, and certification system protocols from five ASEAN and five EU countries. Example sources include Thailand's CSR-DIW standards, France's Corporate Duty of Vigilance Law, and the EU Non-Financial Reporting Directive (NFRD). Each document was subjected to a thematic coding process. Key dimensions analyzed included: reference to ISO 26000 principles, mention of harm reduction, verification mechanisms, and integration with SDGs.

Expert Interviews

12 Semi-structured expert interviews were conducted between September and November 2024 via video conferencing and on-site. Participants were selected through a combination of purposive and snowball sampling. Interviewees included:

- Official Government and CSR advisors
- Private sector CSR executives in tobacco, alcohol, and cannabis industries

- Academic scholars on CSR policy and ethics
- CSR auditors

Each session followed a structured interview guide (see Appendix A) and lasted approximately 45–60 minutes. Interview data were transcribed and analyzed using thematic coding aligned with the document analysis categories. A codebook was developed to capture recurring themes such as: certification credibility, stakeholder trust, political feasibility, and public health alignment.

ANALYSIS AND RESULTS

The comparative policy analysis revealed substantial differences in the design and implementation of CSR certification schemes across Thailand, ASEAN countries, and European countries. The comparative analysis of policy documents and expert interviews yielded clear differences in regulatory rigor and stakeholder accountability across regions. The summary of analyzed CSR policy documents is shown in Table 1 and Comparison of CSR Document Features between ASEAN and Europe (Sample) illustrates in Figure 1.

In Europe, 100% of the reviewed policy documents demonstrated a formal requirement for CSR disclosures and third-party audits. 87% explicitly referenced SDG-related health goals, particularly SDG

3 (good health and well-being) and SDG 10 (reduced inequalities). European countries have adopted mandatory CSR frameworks such as the NFRD and the Tobacco Products Directive (TPD), which explicitly require companies to disclose CSR practices and align them with public health objectives. Interviewees noted that CSR in Europe is institutionalized, with legal consequences for non-compliance. A French policy advisor stated, “In France, CSR is part of corporate law—it’s not a suggestion, it’s an obligation.” European nations also showed stronger alignment between CSR practices and national health policies, with 70% of the reviewed cases implementing cross-ministerial CSR governance.

By contrast, ASEAN documents showed that 73% of CSR initiatives were voluntary, and only 38% had explicit references to harm reduction. Most focused on philanthropic programs such as disaster relief or educational donations. According to an Indonesian NGO respondent, “CSR in ASEAN is often symbolic. Without legal backing, there’s no way to hold companies accountable.” Only 20% of ASEAN documents had any monitoring mechanism for evaluating CSR outcomes.

Additional findings revealed discrepancies in certification transparency. While EU third-party verification systems published audit results and engaged stakeholders in evaluation (e.g., public consultations), ASEAN certification tended to be internal and non-transparent. In Thailand, for example, CSR-DIW certifications did not include public access to audit outcomes, raising concerns about legitimacy and impact. Furthermore, Quantitative patterns from document analysis supported these findings. The CSR-DIW Certification Scheme focuses primarily on environmental sustainability and community development but fails to address the broader public health implications of health-impact industries (Department of Industrial Works [DIW], 2023). This scheme does not require companies to adopt harm reduction measures or disclose the societal impacts of their products. Among the 42 documents coded:

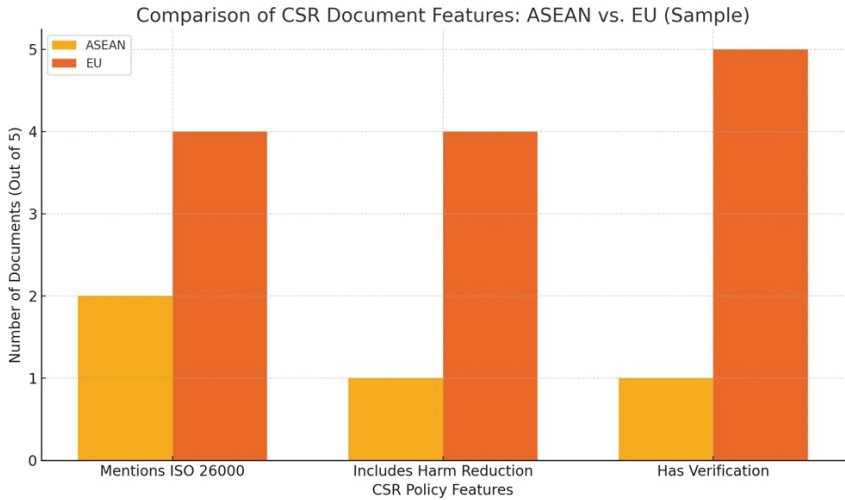
- 26 (62%) lacked a defined verification mechanism.

- 18 (43%) referenced ISO 26000 but only 9 included all seven core subjects.
- 15 (36%) explicitly incorporated harm reduction, and 12 of those were European.

Table 1: Summary Of Analyzed CSR Policy Documents

Country	Region	Document Type	Mentions ISO 26000	Includes Harm Reduction	Includes SDG Reference	Verification Mechanism
Thailand	ASEAN	CSR-DIW Standard	TRUE	FALSE	TRUE	Voluntary Self-Report
Indonesia	ASEAN	CSR Guidelines	FALSE	FALSE	TRUE	None
Philippines	ASEAN	Tobacco Control CSR Code	TRUE	TRUE	TRUE	Partial NGO Oversight
Vietnam	ASEAN	Environmental Impact CSR Report	TRUE	FALSE	TRUE	None
Malaysia	ASEAN	National CSR Blueprint	FALSE	FALSE	TRUE	None
France	EU	Corporate Duty of Vigilance Law	TRUE	TRUE	TRUE	Third-party Audit
Germany	EU	CSR Transparency Code	TRUE	TRUE	TRUE	Regulatory Oversight
Netherlands	EU	Sustainability Reporting Law	TRUE	TRUE	TRUE	Independent Review
Sweden	EU	Public CSR Scorecard	TRUE	TRUE	TRUE	Public Evaluation
Spain	EU	CSR for Responsible Gambling	TRUE	TRUE	TRUE	Regulated Third-party

Figure 1: Comparison of CSR Document Features between ASEAN and Europe (Sample)



Expert interviews also emphasized the issue of stakeholder exclusion. European stakeholders often participate in CSR design and monitoring, whereas ASEAN CSR tends to be top-down, designed by government or company leadership without input from affected communities. This difference was repeatedly cited as a factor influencing the credibility and societal trust in CSR practices.

The analysis identified three critical governance challenges in CSR certification schemes for health-impact industries: CSR-Washing, Lack of Independent Verification, and Limited Stakeholder Participation

DISCUSSION AND RECOMMENDATION

The findings confirm that CSR schemes in health-impact industries are often driven by corporate image enhancement rather than genuine contributions to societal well-being. This paradox is particularly prevalent in Thailand and ASEAN countries, where CSR schemes prioritize corporate philanthropy over harm reduction responsibility.

The comparative analysis highlights the need for CSR certification schemes to adopt harm reduction initiatives as a core component of certification criteria. This shift would enhance the net societal impact of CSR initiatives and align CSR certification schemes with the SDGs.

The following recommendations are proposed to improve the governance and societal impact of CSR certification schemes in health-impact industries: Introduce mandatory harm reduction responsibility criteria into CSR certification schemes, establish independent third-party verification mechanisms, develop multi-stakeholder advisory committees to oversee CSR certification processes, harmonize CSR certification frameworks across ASEAN countries.

To address the governance vacuum and CSR implementation challenges in health-impact industries, this study introduces the Harm Reduction Responsibility – Net Societal Impact (HRR-NSI) Certification Model. This model is designed to operationalize ISO 26000 principles through a harm mitigation and impact-balanced framework tailored for controversial industries such as alcohol, tobacco, gambling, and cannabis.

The HRR-NSI model is built on four foundational pillars:

- 1) **Ethical and Transparent Governance:** Drawing from ISO 26000's seven core subjects, this component ensures corporate practices are aligned with internationally recognized norms on human rights, labor, environment, and fair operating practices. Additionally, it links these practices to measurable progress on SDGs 3 (Good Health and Well-being), 10 (Reduced Inequalities), and 12 (Responsible Consumption and Production).
- 2) **Mandatory Audit Mechanisms:** Annual third-party audits will assess corporate compliance and CSR effectiveness. These audits are governed by an oversight committee comprising representatives from regulatory agencies, academia, consumer groups, and civil society organizations. This ensures checks and balances, reducing risks of CSR washing.
- 3) **Net Societal Impact Reporting:** Corporations must submit an annual "Dual Impact Report" detailing both positive societal contributions (e.g., employment, R&D investment, social programs) and negative externalities (e.g., public health impact, addiction statistics). This

data is synthesized into a Net Societal Impact Score (NSIS), graded against industry benchmarks and disclosed publicly to promote transparency.

- 4) **Local Adaptability and International Compatibility:** While the core criteria ensure consistency, the model includes flexible indicators to accommodate country-specific health priorities, governance capacity, and stakeholder structures. This encourages regional alignment without imposing a one-size-fits-all solution.

In addition, the HRR-NSI framework introduces a three-tier certification system:

- **Bronze Tier:** Basic alignment with ISO 26000 and submission of Net Impact Reports.
- **Silver Tier:** Demonstrated SDG integration, evidence of stakeholder engagement, and independent audit compliance.
- **Gold Tier:** Proactive harm reduction initiatives (e.g., marketing restrictions, support for addiction services), verified impact reduction outcomes, and regular public consultation.

These tiers provide a performance ladder that incentivizes gradual improvement and fosters competition in ethical branding. By offering a model that integrates transparency, accountability, and localized policy relevance, the HRR-NSI system is designed to support ASEAN countries in moving from image-driven CSR to impact-oriented responsibility. It directly complements the Thai-centric Net Societal Impact Model proposed in the companion paper “Navigating CSR Challenges in Thai Health-Impact Industries,” creating coherence between domestic and regional CSR strategies.

CONCLUSION

This research advances understanding of CSR certification in controversial industries through a comparative policy lens. The study demonstrates that while Europe has institutionalized harm-reduction-oriented CSR through enforceable regulations, ASEAN continues to rely on less structured and predominantly philanthropic approaches. The HRR-NSI model offers a scalable, policy-informed solution for enhancing CSR credibility, particularly in health-impact industries. This study provides a comparative, evidence-based examination of CSR certification frameworks in health-impact industries across ASEAN and European contexts. It specifically addresses the growing paradox of applying ISO 26000 to sectors that inherently produce societal harm, and it highlights the institutional and cultural divergence in CSR implementation strategies.

By systematically collecting and analyzing 42 policy documents and conducting 12 expert interviews across two regions, the study provides robust evidence for certification reform. Future research should expand the sample size, apply quantitative validation techniques, and explore multilateral policy harmonization opportunities. The research confirms that European countries—notably France, Germany, and the Netherlands—have successfully mainstreamed CSR into legally binding policies, reinforced by independent verification bodies and stakeholder-driven governance. These systems go beyond voluntary CSR and integrate public health outcomes, harm reduction, and transparent communication. In contrast, ASEAN countries—including Thailand, Indonesia, and the Philippines—continue to adopt philanthropic and compliance-based CSR, often lacking enforcement mechanisms, harm mitigation standards, or stakeholder accountability.

Key policy insights from this study include:

- The need to redefine CSR in health-impact industries as a regulated responsibility, not a voluntary privilege.
- The importance of third-party verification to avoid superficial CSR and greenwashing.
- The role of stakeholder engagement in restoring public trust and enhancing the legitimacy of CSR certification.

The proposed HRR-NSI Certification Model offers a viable and scalable solution to bridge the current policy-practice gap. It leverages ISO 26000 as a normative base, introduces accountability through Net Societal Impact metrics, and aligns regionally adaptable governance with international expectations. The model promotes upward harmonization, allowing countries with lower regulatory capacity to incrementally improve CSR governance. In terms of academic contribution, the study builds on QCA methodology and integrates documentary analysis and expert interviews to propose a theoretically grounded yet policy-relevant solution. It also complements findings from the companion proceeding paper on Thai health-impact industries by offering a regional and international lens.

Future directions include piloting the HRR-NSI model in selected ASEAN countries, developing quantitative metrics for Net Societal Impact, and engaging certification bodies, regulators, and advocacy groups in co-creating implementation guidelines. Ultimately, this research aims to support a transition from symbolic CSR to systematized societal accountability in industries where ethics and profits often conflict.

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APPENDIX

Appendix A: Sample Interview Questions

1. What challenges exist in verifying the authenticity of CSR initiatives in these sectors?
2. How do you perceive the effectiveness of ISO 26000 in your regulatory context?
3. Are harm reduction and public health concerns integrated into CSR certifications?
4. What mechanisms do you believe are essential for a credible CSR certification system?
5. How could Thailand and ASEAN countries improve CSR transparency and accountability?