

Toolbox - CforCSR

CSR self-assessment framework

If you wish to carry out a CSR assessment of your organization (your host company, your student association, etc.), you can use various criteria to evaluate the different domains and identify areas for improvement.

- For starters, here is a list of criteria which gives you an overview of the various themes you can explore in more depth.

 ENVIRONMENT	 LABOR & HUMAN RIGHTS	 ETHICS	 SUSTAINABLE PROCUREMENT
Operations <ul style="list-style-type: none"> • Energy Consumption & GHGs • Water • Biodiversity • Local & Accidental Pollution • Materials, Chemicals & Waste Products <ul style="list-style-type: none"> • Product Use • Product End-of-Life • Customer Health & Safety • Environmental Services & Advocacy 	Human Resources <ul style="list-style-type: none"> • Employee Health & Safety • Working Conditions • Social Dialogue • Career Management & Training Human Rights <ul style="list-style-type: none"> • Child Labor, Forced Labor & Human Trafficking • Diversity, Discrimination & Harassment • External Stakeholder Human Rights 	<ul style="list-style-type: none"> • Corruption • Anticompetitive Practices • Responsible Information Management 	<ul style="list-style-type: none"> • Supplier Environmental Practices • Supplier Social Practices

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- Secondly, below you will find a document, based on the ISO 26000 standard, which offers a detailed list of criteria as well as an interpretative framework to analyze your organization's progress on various topics (core subjects of ISO 26000).
 - Governance
 - Environment
 - Community involvement and local development
 - Consumer issues
 - Fairness of practices
 - Social issues and human rights

This document guides you by defining—criterion after criterion—the organization's various levels of maturity. All you need to do is analyze step by step and compile your results to determine areas for improvement.

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CSR SELF-ASSESSMENT FRAMEWORK

**A SELF-ASSESSMENT QUESTIONNAIRE ON CORPORATE SOCIAL RESPONSIBILITY:
ENABLING SELF-ASSESSMENT ON A SCALE OF 1 TO 4..... 2**

PART 1: GOVERNANCE 3

Criteria No 1: Management commitment and strategic project..... 3

Criteria No 2: Operational implementation of social responsibility..... 4

Criteria No 3: Stakeholder relations..... 5

Criteria No 4: Organisation of regulatory and standards monitoring..... 6

Criteria No 5: Internal and external communication..... 7

PART 2: SOCIAL ISSUES AND HUMAN RIGHTS 8

Criteria No 6: Respect of human rights 8

Criteria No 7: Employment and employer / employee relationship 9

Criteria No 8: Working conditions and social protection 10

Criteria No 9: Social dialogue 11

Criteria No 10: Health and safety at work..... 12

Criteria No 11: Human capital development and the fight against discrimination 13

PART 3: ENVIRONMENT 14

Criteria No 12: Prevention of pollution..... 14

Criteria No 13: Sustainable use of resources 15

Criteria No 14: Climate change mitigation..... 16

Criteria No 15: Biodiversity..... 17

PART 4: FAIRNESS OF PRACTICES..... 18

Criteria No 16: The Fight against corruption..... 18

Criteria No 17: Responsible relationships with public authorities..... 19

Criteria No 18: Fair competition and respect of intellectual property 20

Criteria No 19: Responsible procurement and promotion of social responsibility in the value chain..... 21

PART 5: CONSUMER ISSUES..... 22

Criteria No 20: Consumer protection: health, safety, confidentiality and access to essential services 22

Criteria No 21: Customer support to encourage responsible consumption..... 23

Criteria No 22: Client and consumer satisfaction 24

PART 6: COMMUNITY INVOLVEMENT AND LOCAL DEVELOPMENT 25

Criteria No 23: Solidarity and company interaction within its territory 25

Criteria No 24: Job creation and skills development 26

GLOSSARY 27

A SELF-ASSESSMENT QUESTIONNAIRE ON CORPORATE SOCIAL RESPONSIBILITY: ENABLING SELF-ASSESSMENT ON A SCALE OF 1 TO 4

Level 1: Discovery

The company has a vague idea of the importance of the issue to be assessed and considers it should improve its performance in this domain.

Level 2: Implementation of progress initiatives

The company takes the issue into consideration, applies the regulatory and contractual requirements (including international standards) and implements a few targeted and one-off actions.

Level 3: Widespread commitment

The company generalises its actions within a structured procedure of continuous improvement and extends its own awareness to its stakeholders.

Level 4: Excellence and proactive approach

The company uses a prospective approach and can be considered as a "model".

Remarks:

- The evaluation form below often refers to the company which uses self-assessment. To give an accurate view of the performance of your company in terms of sustainable development, it would be wise to have the evaluation form filled in by each of its subsidiaries or sites. However, you may consolidate the answers at group level if this is more appropriate.
- To self-assess to a given level, it is necessary to meet the specific criteria at this level, as well as the criteria of all the lower levels.
- Your self-assessment will be more relevant and valuable if carried out at the highest levels of the company though some of the questions may be delegated under management control.

PART 1: GOVERNANCE

Criteria No 1: Management commitment and strategic project

Key issue: Take responsibility both for the effects of company decisions and activities and for the integration of social responsibility in its operations, vision and strategy, as well as in the company relationship with its stakeholders.

Objective: To include CSR in the company policy and the strategic project.

Level 1:

- The management is **aware of its social responsibility** and has or attempts to have both a vision and a strategic project.

Level 2:

- The company has a formalised and shared strategic project.
- The highest levels of management have **identified the values** that are in accordance with their "social skills". The company values are **formalised and implemented** with their employees.
- The company has checked the **suitability** of these values to the **principles** of corporate social responsibility (for instance as defined by ISO 26000: accountability, transparency, ethical behaviour, respect for stakeholders, respect for the rule of law, respect for international norms of behaviour and respect for human rights).

Level 3:

- Management has set up an **organisation and a plan of action** integrating the most significant issues of CSR. It regularly **assesses** and monitors the implementation of its values by using appropriate **performance indicators**.
- The management's values are **submitted** to the key stakeholders of the company: customers, suppliers, shareholders, employees, partners, etc. These values are fully integrated in the presentation of the activities, products and services.
- An internal organisation has been set up to take the most significant CSR issues into account (roles and responsibilities).

Level 4:

- The company's commitments to CSR are fully **integrated to the company's business model**. This "overall performance" is an asset for the sustainable development of the company.

Criteria No 2: Operational implementation of social responsibility

Key issue: The continuous improvement of the company's economic, social and environmental performance is a guarantee for its clients of a long-term viable offer. The setting and monitoring of the objectives established by the company on these themes makes it possible to assess the efficiency of the means employed and to question the relevance of the CSR strategy.

Objective: To set up a management system to deal with all the thematic issues of corporate social responsibility (i.e. governance, human rights, social issues, environment, ethics, customers, society).

Level 1:

- Management knows of **some CSR criteria** and already undertakes certain actions (e.g. environmental protection, improvement of working conditions, prevention of risks to the health and safety of its employees, customer satisfaction, etc.) but this is not necessarily carried out in a coordinated manner.

Level 2:

- The company recognises and enforces regulation as regards its CSR performance reporting.
- Company management **identifies all types of risks and constraints** on its organisation and uses this prioritized work **to elaborate its strategy**. This strategy results in short-term **policy measures** or directly in concrete **plans of action**.

Level 3:

- The company analyses its CSR performances through **relevant indicators** on a regular basis.
- This system takes into account stakeholders' requirements as well as the identification of risks and opportunities.

Level 4:

- The company has developed a CSR **management system** integrating the already existing management systems as regards quality, environment, health and safety at work, social management, etc.
- The principle of continuous improvement (which can go as far as an external evaluation of the CSR approach) has been implemented and has led to significant **optimisation and/or innovation in the approach of the business**. This meaningful change in performance offers many proven advantages for the sustainable development of the company.

Criteria No 3: Stakeholder relations

Key issue: Implement a long-term partnership with the stakeholders (for instance: employees, customers, trade organisations, public authorities and suppliers) to ensure a responsible vision along the value chain, and build valuable partnerships.

Objective: To share a medium and long-term perspective of company activity internally and externally. To create opportunities for dialogue between the company and its stakeholders in order to clarify the company decisions.

Level 1:

- The company has **knowledge of its key stakeholders** although there has been no formal dialogue with them.

Level 2:

- The company has implemented a **process to identify the needs** and expectations of its stakeholders, including internal ones, and to address their concerns.
- The company complies with its obligations in terms of consultation, publication and dialogue with its stakeholders.

Level 3:

- The company considers the expectations of its key stakeholders **according to the influence they each may have** on its own development (risk and opportunity analysis).
- The company has carried out a genuine **mapping of its stakeholders** which ranks them as per the influence they may have on company development (risk and opportunity analysis), their needs and expectations.

Level 4:

- Company management has a strategy which has been determined through close dialogue with the key stakeholders.
- This strategy is amended by means of **continuous dialogue** with stakeholders.

Criteria No 4: Organisation of regulatory and standards monitoring

Key issue: Ensure the regulatory compliance of the overall activities of the company so as to secure its growth, its results and its product quality.

Objective: To ensure product quality, health and security at work, human resource management, trade practices and consumer information, environmental impact, and behavioural good practices.

Level 1:

- The company **complies with the laws and regulations** of the country in which it operates but has no regulatory monitoring system.

Level 2:

- The company has partially set up a **regulatory monitoring system** (product health safety, environment, safety of equipment and people, etc.) in accordance with its activity and handles a partial verification.

Level 3:

- Company management has set up an **exhaustive monitoring system** to monitor any developments which might impact on the organisation thus enabling the company to adapt accordingly.
- The company **assesses its regulatory compliance, or has it assessed**, and thus defines its compliance upgrade plan.

Level 4:

- The company **anticipates regulatory changes**, possibly takes measures **beyond such regulations** and helps to disseminate knowledge within its sphere of influence.
- Management uses dialogue with its stakeholders to innovate and to introduce significant changes in its business model.

Criteria No 5: Internal and external communication

Key issue: Involve the internal and external stakeholders of the company in the implementation of its CSR strategy and enhance the company's commitment and results.

Objective: To communicate, both internally and externally, on company strategy and its results in terms of social responsibility, in accordance with the principles of transparency and accountability of the ISO 26000 standard.

Level 1:

- The company communicates information linked with CSR internally **without a formal communication strategy** (e.g. billboard, memoranda, brochure, information meetings).

Level 2:

- The company has internally **formalised and organised regular diffusion of information** amongst its staff on its social responsibility policy and its obligations (e.g. social audit, union bulletin board, health and safety committees).
- The company meets the **requirements on transparency of information** with public authorities and local communities (e.g. regulatory information, reports on the volume of emissions released into water and atmosphere, waste production, impact assessment).

Level 3:

- The company communicates internally on its CSR achievements and prospects by involving employees in the development and dissemination of this information.
- Externally, the company communicates on the achievements of its CSR plan of action. For each project involving the main stakeholders, the company assesses the social advantages of the project and its contribution to sustainable development, which they present to them.

Level 4:

- The company periodically reports to its stakeholders on the results of its CSR efforts in a transparent manner (e.g. reporting, web site, brochure, posters, films).
- **The dialogue with the stakeholders feeds the company's communication** plan regarding CSR strategy (e.g. information session, reporting, product labelling).

PART 2: SOCIAL ISSUES AND HUMAN RIGHTS

Criteria No 6: Respect of human rights

Key issue: Companies should ensure that they are not involved, either actively or passively, directly or through their suppliers, service providers and subcontractors, in unethical or illegal actions (prevention against passive collusion).

Objective: To ensure that company activity does not affect, even indirectly, the respect for human rights.

Level 1:

- The company has an updated list of all its **direct suppliers and subcontractors** (services, products, raw materials...).
- The company is aware of the main external hazards that could expose it to the risk of a non-respect for human rights (e.g. management change within a supplier company, multi-layered sub-contracting, new business acquisition, seasonal employment, natural disasters, poverty, internal disputes, customer purchasing habits, local political situation...).

Level 2:

- The company **is aware of and complies with local and international regulation** (ILO international conventions, duty of care, Declaration of Human Rights, etc.)
- The company **has listed the hazardous situations** that lead to human rights abuses. Prevention methods and compliance verification have also been implemented.

Level 3:

- The various teams involved (management, human resources, procurement, manufacturing) **are trained and have access to all available information on the impact their business might have** on the question of human rights.
- The company **holds a dialogue with its suppliers and civil society** to improve vigilance (web and media monitoring, NGO, meeting with stakeholders, commitments, policy, press articles, social audit, etc.).
- The company has **tools and indicators to measure the level of risk** and uses these to draw a **plan of action to improve its vigilance** (e.g. code of ethics and/or social charter, mapping, impact assessment, supplier audits).

Level 4:

- The company **provides support to its suppliers** so as to improve their social practices where necessary. This support is based on a recognised standard (such as ISO 26000, Global Compact, ILO, Universal Declaration of Human Rights, etc.).
- The company uses its influence, including through public advocacy, to increase vigilance on a business sector or geographical area.

Criteria No 7: Employment and employer / employee relationship

Key issue: Promote and preserve the company's appeal when recruiting employees and developing their skills.

Objective: To improve the employees' standard of living and to make the company activity sustainable by ensuring the quality of human relations within the company.

Level 1:

- The company's relations with its employees comply with the formal requirements of the law (employment contracts, pay slip, etc.).
- The company does not use illegal labour or illegal workers.

Level 2:

- The company is aware and **complies with local regulations and the main international standards in terms of labour law** (ILO principles, labour code, branch agreements, employment contract, rules of procedure, disciplinary procedures, etc.).
- The company complies with national regulations in terms of **civil, political, social, economic and cultural rights** (public holidays, traditional celebrations, polling days, non-working days, religious worship, ethnic festivals, etc.).

Level 3:

- The company has **formalised the principles** governing employee relations (organisation of social dialogue, code of ethics, code of conduct, wage and bonus setting processes, fringe benefits, protection of personal data, precarious jobs restriction).
- The company **develops tools** to manage internal relations and to guarantee compliance with these principles (social dialogue indicators, mandatory indicators, indicators of staff loyalty, employees satisfaction, precarity of employment contracts, equal opportunity, respect for the rule of law, freedom of association, non-discrimination in employment and occupation).

Level 4:

- The company **communicates in a transparent and pro-active manner** on all the indicators regarding the relationship between employer and employees (annual summary report, structure and classification of wages, relationships with employees, benefit-sharing mechanism) and searches for benchmarks.
- The company **implements measures to improve the quality of working life** and the reconciliation of its employees professional and private life (parenthood charter, transport access to the company, vacation policy, etc.).

Criteria No 8: Working conditions and social protection

Key issue: The development of a working environment to facilitate the fulfilment of employees is an essential element for the success and the competitiveness of the company.

Objective: To give the employees a work environment which enables them to reconcile their personal and professional lives.

Level 1:

- The company offers **working conditions** and **social protection** to its employees in accordance with local regulatory requirements.
- The most arduous working positions have been identified and a thought process has begun on how to improve the quality of working life.

Level 2:

- The company **has taken measures** to improve the quality of working life (e.g. MSD and PSR prevention, work-life balance, respect of rest periods, notice period on change of work schedule).
- The social care level and conditions are based on **branch or interbranch collective agreements**.

Level 3:

- The company guarantees its employees a level of social protection and working conditions **which goes beyond branch or interbranch agreements** (e.g. transport, housing, benefits, catering, medical expense coverage, allowances in the event of sickness, awards and bonuses, flexible or staggered working hours, nursery).
- The company implements **indicators** to measure its performance as regards the quality of life at work.

Level 4:

- The company has developed **innovative solutions** to improve the quality of life by collecting employees' expectations (e.g. tools, loads carrying, teleworking).
- The company has a plan of action to **increase its attractiveness** and to attract new expertise (e.g. shareholding program, sales to employees, loans at a preferential rate, team-building events, service equipment, recreation and sports, etc.).
- The company is recognised by its stakeholders for its proactiveness, the conditions it offers and its leadership in the field of working conditions.

Criteria No 9: Social dialogue

Key issue: In order to ensure a stable economic environment, the company must set up negotiating structures, consultation and exchange of information processes with staff representatives, employees and management staff, on issues of mutual interest to the company. The mutual recognition of the interests of the parties involved contributes to the identification of sustainable solutions for the company.

objective: To ensure that mutual awareness of the company and employees interests facilitates the proper running of the company.

Level 1:

- Employees can form **representative bodies for social dialogue**. The legitimacy of these bodies is recognised within the company.

Level 2:

- The company **meets regulatory requirements related to staff representation** (e.g. election, representative committees, time allowance for union delegates, trade union premises, etc.).
- The management **consults employee representatives** on decisions directly or indirectly affecting their working conditions (e.g. changes leading to a significant impact on the activity or the organisation of the company, presentation of the company's results, challenges, prospects, etc.).

Level 3:

- The company has developed and **defined the modalities for ongoing dialogue** with elected representatives within the company **to adapt its policy** and its decisions.
- The company assists the elected representatives with full understanding of their role and mission, of company activity and its market environment (finance, business, competition, etc.). Its **social dialogue performance is regularly checked and assessed** (e.g. number of meetings, social climate, social barometer, conflict rate, signed collective agreements).

Level 4:

- The company has implemented a **dialogue process which extends beyond legal requirements** and thus improves dialogue between executives and non-executives, management and employees (e.g. internal social network...) enabling **proactive integration of the employees' expectations**.
- The company **shares its best practices within its sphere of influence** as regards social dialogue tools which have been developed for its employees (e.g. public commitment to freedom of association).

Criteria No 10: Health and safety at work

Key issue: It is a duty for any company to provide secure working conditions to all its employees. Health and security at work are mandatory and crucial for the performance of an organisation. By extension, the company must ensure that its suppliers and subcontractors comply with the health and security conditions of their employees.

Objective: To ensure the employees' health to secure their well-being and their long-term contribution to the development of the company.

Level 1:

- The company is **aware of the importance** of the health and safety of its employees.
- The company takes **some actions to ensure this** (stability and resistance of buildings, fire management strategy, first-aid kits, emergency numbers posted, etc.).

Level 2:

- The company **complies with local regulations** in terms of health and safety at work (e.g. up-to-date documents, approval permits required for its facilities, chemical and hazardous material safety data sheets, posting, dissemination of safety instructions to all employees and visitors entering company premises and compliance controls, fire and first aid training).
- The company **has assessed risks** for its entire activities and workstations and has issued **a plan of action and prevention** on this basis (provision of individual protective equipment, access to emergency exits, training and instructions on the handling of chemicals, fire drills, etc.).
- The company monitors the **mandatory health and safety indicators** or, at least, the number of accidents at work and the number of sick leave days.

Level 3:

- The company has a **risk management system** including the **appointment of a trained person** in charge of the security improvement in the company and of the employees' safety (training, mapping of occupational diseases, risk analysis, analysis of preventive and remedial actions, surveillance measures of health and safety conditions, health check of the employees, regular assessment of company performance in term of health and safety at work with relevant indicators).
- The company **works with its (internal or external) stakeholders** to improve the health and safety of its employees.

Level 4:

- The company has significantly decreased the frequency and the seriousness of accidents incurred and **is among the best in its field**.
- The company **shares its good practices within its spheres of influence** and encourages all its partners to do the same.

Criteria No 11: Human capital development and the fight against discrimination

Key issue: Guarantee the preservation of the company's know-how on a long-term basis, promote innovation and rely on flexible and skilled teams that can adapt to market development whilst avoiding all forms of discrimination.

Objective: To promote the development of employee skills, whatever these may be, so as to increase staff employability and provide them with the means to progress while enriching, preserving and transmitting the know-how of each.

Level 1:

- The company **has defined the key skills** it expects from its employees.
- The company is **aware of any possible forms of discrimination** in its worksites (race, colour, sex, age, language, knowledge, nationality or national parentage, religion, ethnic or social origin, caste, economic reasons, disability, pregnancy, affiliation to an aboriginal population, membership of a trade union or a political party, political opinion, marital status, health status, etc.).

Level 2:

- The company **follows local regulations** in terms of mandatory training.
- The company has a list of the skills required to accomplish principle tasks. This list is used for recruitment and training (e.g. job description).
- The company **organises the successful transfer of knowledge and skills** when hiring new employees or in the case of internal job transfer (e.g.: tutoring).
- The company **confirms in writing** its commitment to fight against all forms of discrimination and **communicates this commitment to the whole company**. The company has listed all sensitive areas (recruitment, career development, customer contacts, suppliers sourcing, procurement process, provision of services, wage gaps, etc.).

Level 3:

- The company supports all its employees, at every stage of their careers, to develop their skills without discrimination (e.g. personal interviews, extra-legal training, multi-skill development, inclusion of vulnerable communities, mastery of fundamental knowledge, valorisation of the skills of more senior employees, support for disable people, social report, etc.).
- The company sets **targets**, develops an **improvement plan** and **anticipates** new needs. It monitors its results through relevant **indicators**.
- The company **maintains effective contact with organisations** acting to develop **training and inclusion of vulnerable communities** (public authorities, NGO, training and social inclusion organisations, disability associations, sensitive neighbourhoods, etc.).
- The company **unveils its commitment** to its stakeholders by communicating in a formalised manner (e.g. through a charter).

Level 4:

- To forecast its needs, the company has **formalised and implemented a career management system** as well as a system for talent identification and promotion. This system is transparent to all employees enabling each member of staff to outline his or her career path.
- The company has implemented a **sustainable project to include vulnerable groups** in civil society. For this purpose, it builds on its expertise and makes use of its sphere of influence (e.g. training institutes for disabled people, medical support, fight against illiteracy, etc.).

PART 3: ENVIRONMENT

Criteria No 12: Prevention of pollution

Key issue: Control the impact of the company activity on the environment, improve its eco-efficiency, and boost competitiveness.

Objective: To prevent air, water and soil pollution, and to reduce the amount and toxicity of waste.

Level 1:

- The company is **aware that its activity has or could have an impact on the environment**, on its employees' health and on the local population. But **no policy has been** implemented to minimize the overall risks (air emissions and water discharges, use of chemical and/or toxic products, visual and noise nuisance or olfactory pollution).

Level 2:

- The company **complies with any mandatory measures** linked to its own refuse, to any kind of waste sorting, tracking and disposal through appropriate channels, to the use and storage of hazardous materials and to all visual and noise nuisance or olfactory pollution.
- The company **recognizes the pollution specific to its field of activity** (nature and toxicity of its rejections and waste, hazardous character of the products used, especially through the safety data sheets). The company **implements measures** to minimize the main risks and related costs and raise the **awareness of its employees** to such pollution.

Level 3:

- The company has implemented a certified or non-certified **environmental management system** and has formalised a **plan of action** to control and reduce the pollution related to its activities and/or products (pollution and waste analyses, prevention measures, eco-design, target setting, definition of reference values and progress indicators, warning and crisis management system - to be tested periodically - in case of pollution incident, etc.).
- In this context, the company **maintains a regular dialogue with its stakeholders** (authorities, communities, neighbourhood, NGO, suppliers...) to identify the risks of pollution related to its activity. The company **follows and retains the comments** issued during visits and controls (carried out internally and/or externally), as well as any external complaints made, with the aim of **adapting its activities accordingly**.

Level 4:

- The company **implements innovative solutions** to reduce, or even dispose of, waste (industrial ecology, co-creation of a local network for recycling/recovery and treatment, circular economy, etc.).
- The company adapts its activities to anticipate regulatory changes and to limit its negative impact on the local community.
- The company **involves its customers, suppliers, service providers and subcontractors** to enable a better mastery of these subjects (consulting, training, controls, substitution support, embedding of ecotoxicity criteria in the specifications, etc.).

Criteria No 13: Sustainable use of resources

Key issue: The supply and the continuous search for resources (water, raw materials, energy, packing and packaging materials, soil, etc.) and for more responsible processes must be key areas of focus in the company CSR strategy.

Objective: To make the best possible use of resources so as to reduce the company's impact on the environment, and its exposure to their price evolution and availability.

Level 1:

- The company is **aware it is in its interest to optimise resource consumption** to encourage sustainable management and to promote economic performance. However, neither the nature of this dependency, nor the risks its activity is exposed to, have been assessed.

Level 2:

- The company **monitors its resource consumption** through its invoices, **identifies the most consuming tasks and implements first measures** to reduce the waste of its resources. The company **educates its employees** in the responsible use of these resources.
- The company **works with its suppliers to find the supply solutions** most adapted to its needs (efficiency, price, renewable energy, etc.).

Level 3:

- The company has implemented a certified or non-certified **environmental management system** with global and per task or process unit **objectives**, so as to **monitor and optimise its resources consumption** (e.g. use of renewable energy, smart management system, meter for each equipment, anti-waste strategy, etc.).
- Resource optimisation is **integrated in the investment decisions** when designing and developing some products and their packaging (e.g. eco-design, life cycle analysis, etc.).
- The company analyses the main environmental risks resulting from the preceding steps in the life cycle of main raw materials (extraction, crops cultivation, transport, processing, etc.) and improves awareness among its suppliers, service providers and subcontractors.

Level 4:

- The company **consistently sources the least sensitive raw materials, water and energy supplies** while considering its needs in terms of quality and quantity (local/mutualised recycling chain, rainwater harvesting systems, alternative modes of transport).
- The company **contributes to the development of sustainable supply chains** (fewer intermediaries, full traceability, fair redistribution of added value, environmental guarantees...). The company **provides support for its suppliers, service providers and subcontractors** (consultancy, experience sharing, inspection, etc.).
- Together with its partners, the company **has formalised a plan of action regarding sustainable procurement** and enhances dialogue with its stakeholders on these thematic topics (traceability, certification, water quality, medium term availability, energy mix, access to resources for the population needing them, etc.). Jointly with its stakeholders, **the company mutualises and identifies industrial ecology solutions** (methanation, biomass, cogeneration, renewable energies, water reuse, etc.).

Criteria No 14: Climate change mitigation

Key issue: Limit greenhouse gas emissions, anticipate the effects of climate change (heatwave, drought, storms and hurricanes, floods, etc.) and act within its sphere of influence to minimise the consequences (crop yield loss, public health risks, economic impact on the community, etc.).

Objective: To help limit climate change thus avoiding any effects on company activity.

Level 1:

- The company is **aware of its contribution to climate change** without having assessed its own impact nor the potential consequences on its activity.

Level 2:

- The company **complies with regulations** in terms of greenhouse gas reduction and measurement (e.g. greenhouse gas balance, ban on some of the refrigerant fluids, etc.).
- The company has identified and prioritised the main sources of emission from its activity (e.g. GHG Protocol, refrigerant fluids, fossil energies, etc.).

Level 3:

- The company has **created a scoreboard** to regularly review the GHG emissions of all its activities (transportation of goods and people, upstream agricultural activities, soil use, waste disposal, finished products, etc.).
- The company has **formalised a plan of action** to reduce its GHG (e.g. optimisation of transports, energy efficiency, eco-design of packaging, technology monitoring, etc.) including **target figures and indicators** (in relative value in relation to production and in consolidated absolute value for its overall activity).

Level 4:

- The company has set itself targets to reduce its GHG emissions by 4 before 2050 (see 2003 French commitment to reduce emissions by 75% by 2050: "factor 4").
- Until the reduction of its GHG emissions is effective, the company **offsets its GHG emissions** through accredited credible programmes (e.g. REDD+, Gold Standard, etc.).
- The company **helps its suppliers, service providers and subcontractors** through a policy of reduction of GHG emissions (consulting, experience sharing, training, controls, etc.).

Criteria No 15: Biodiversity

Key issue: The company acknowledges the services provided by the ecosystem and integrates these in its own development.

Objective: To preserve the biological diversity in the context of a sustainable activity.

Level 1:

- The company **is aware that the preservation of biodiversity is important** but has not assessed the impact of its activities on natural habitats and biodiversity.

Level 2:

- The company **is aware of and complies with regulations** regarding the respect for biodiversity.
- The company **is aware of the potential impacts of its activities on the local ecosystems** (natural habitats, sensitive and/or protected plant and animal species, water withdrawals, waste disposal into the natural environment, etc.).

Level 3:

- The company has **identified the global dependence of its activity on biodiversity**. This acknowledgement includes the services provided by the ecosystem. (e.g. raw material and water supply, pollination, absorption of pollution and waste, etc.).
- The company **has implemented a plan of action** to minimise the impact of its activity on biodiversity (e.g. raising employee awareness, use of recycled materials, use of recognised certification, preventive measures and practices for a less significant impact, replacement of dangerous raw materials, integration of natural habitat protection into every project for a new construction or expansion, wildlife corridors, marshland protection, judicious use of plant protection products, etc.).
- The company **contributes in a proactive way** to the preservation of those natural environments on which it has direct impact **by involving its stakeholders** (campaign or one-day events to raise awareness, funding of local rehabilitation projects, etc.) and **promote animal and plant biodiversity** on its own plots of land and on those on which it has influence (e.g. introduction of nectar plants, honeybees and birds, improvement of biodiversity of cultivation and stock farming, etc.).

Level 4:

- The company measures the value of the service provided by the ecosystems and includes this in its cost analyses. It participates to, or finances, offsetting and/or education mechanisms to economically enhance the services provided by the ecosystems (e.g. restoration, reforestation, species reintroduction, technical training, raising of awareness, etc.).
- Within its sphere of direct influence, the company **provides high-quality advice to its suppliers, service providers and subcontractors** to implement recognized good practices enabling the preservation of biodiversity.

PART 4:

FAIRNESS OF PRACTICES

Criteria No 16: The Fight against corruption

Key issue: Fight corruption through a guarantee of transparency and fair competition to other organisations and support sustainable development in its installation sites.

Objective: To build mutually beneficial, transparent and balanced relations with all stakeholders allowing future sustainability for each player in the chain.

Level 1:

- The company is **aware of the importance of fighting corruption** but does not yet fully master the reference framework and related regulations.

Level 2:

- In the country where it is established, the company knows and respects local and international reference codes and regulations relating to corruption.
- All affected collaborators are made aware of the problem (the procurement and commercial functions, the product or service prescribers, etc).

Level 3:

- The company has **adopted a code of ethics** which mentions the fight against corruption. The company **has a procedure** which ensures the implementation of the code of ethics with a **system of sanctions if this is not respected**.
- The code of ethics is distributed throughout the company and signed by the collaborators who are potentially exposed. It is also shared with the suppliers, service providers and subcontractors

Level 4:

- The company **is publicly involved in the fight against corruption** through participation in task forces and meetings with an aim to improving working practices in the area/country.
- The code of ethics is **endorsed by all suppliers**. The company will exercise vigilance over suppliers and countries deemed sensitive (corruption index, previous prosecutions, etc).
- The company has implemented an **anonymous alert system** to be informed of any practices which would not respect its code of ethics (whistleblowing procedure).

Criteria No 17: Responsible relationships with public authorities

Key issue: The support from companies to the development of public policies is important. Companies should exercise responsible lobbying with public authorities and prohibit all abuse of authority.

Objective: To align the development of the company with that of public interest and to associate public authorities to the company projects and activities.

Level 1:

- The company **knows the local policy makers in its area of implantation.** Nevertheless, at this stage, the company has no structured approach of these players.

Level 2:

- The company maintains relations with policy makers.
- It is principally involved in public action through the intermediary of trade organisations or professional representatives or through local action.

Level 3:

- Whenever the company is involved in influential actions, the **company has formalised its policy** on the matter (for example using a code of ethics) and behaves in a manner which is transparent and loyal (e.g. clear public stance, defence of the company interests in the respect of general interest)
- The company **contributes to the enhancement of the local community** (enhancement of economic activity, enhancement of cultural and touristic heritage).

Level 4:

- **The company consults local authorities on its choice of investments** to strike a balance between local priorities and company needs. (e.g. investments and shared services.)
- The members of the company (employees, shareholders, cooperative members) holding mandates of public, private, trade union or political representation, are careful that the measures taken are those of collective interest as well as in the interest of the company they belong to, to avoid obvious conflict of interest cases.

Criteria No 18: Fair competition and respect of intellectual property

Key issue: Developing fair competition in purchasing to respect free competition and safeguarding intellectual property rights helps stimulating innovation and efficiency in the context of a healthy competition.

Objective: To promote the capacity for innovation within the company and its long-term development.

Level 1:

- The company is aware of the issues at stake but takes no action on these matters.

Level 2:

- The company **knows local and international laws in terms of competition and intellectual property and applies** them when necessary, relying on internal or external advisors regarding intellectual or physical property rights (*e.g. legal experts, consultants, experts, etc.*).
- The company is transparent with its suppliers with regards to its price conditions and endeavours to ensure confidentiality regarding intellectual property with which it is entrusted (*specifications, recipes, etc.*).

Level 3:

- The company has **set up procedures** to avoid being involved or complicit in anti-competitive measures (e.g. systematic calls for tenders, ethical and social charters) and **considers the impact of its demands on the professional activity of its suppliers.**
- The company is particularly **careful of the social context** in which it is operating in the countries where it produces and sources, **avoiding social and/or environmental dumping to obtain disloyal competitive advantages.** (*e.g. employee and supplier surveys to ensure the application of the code of ethics, social auditing of suppliers, etc.*)
- The company has **formalised its policy with regards to intellectual property**, ensuring the protection of patents, brands, drawings, models, etc and **carries out systematic checks** of property rights with the relevant organisations taking **corrective measures** when appropriate.

Level 4:

- The company **establishes penalties or codes of firm behaviour** where employees or suppliers have **not respected** the company operating practice as defined.
- Beyond the realm of competition, the company **seeks to promote innovation all along the value chain** (sharing of patents, support to new ventures and start-up companies).
- The company promotes the advantages of such policies throughout its sphere of influence.

Criteria No 19: Responsible procurement and promotion of social responsibility in the value chain

Key issue: The setting up of a CSR approach in the company should incite suppliers, service providers and sub-contractors to adopt a similar approach both at their own level and throughout their own supply chain.

Objective: To consolidate the chain of value and to minimise the risks linked to suppliers by sharing its political and social responsibilities while ensuring that procurement policy continuously brings together economic, environmental and social performance.

Level 1:

- The company is **aware of the potential impacts of its procurement policy** but its purchases are essentially determined by economic criteria.

Level 2:

- **Specifications will specify procurement demands** about the technical, economic, legal, social and environmental expectations.

Level 3:

- The company **sets up a policy of responsible purchase** based on trust, mutual respect and reciprocal commitments with suppliers, service providers and sub-contractors (clearly defined rules of commercialisation, procurement planning, long-term engagement, etc.).
- The level of maturity regarding CSR is one of the **criteria for selection of suppliers, service providers and sub-contractors** (evaluation of CSR, study of social and environmental audits, etc.).
- The company motivates its buyers and ensures CSR is understood by its suppliers, service providers and sub-contractors, and follows their progress through measurable indicators. (CSR criteria included in remuneration, etc.).

Level 4:

- The company **enforces upon itself a policy of responsible and exemplary procurement** (minimum price guarantee, short payment delays, cash-flow facility, adequate resolution of disputes, fair distribution of the added value throughout the supply chain).
- The company assists its suppliers, service providers and sub-contractors in formalising and implementing their own CSR policy (*notably in the establishment of specifications for their own suppliers*) so that they might also contribute to the policy of CSR within the company.
- The company makes sure that its commitment to CSR is understood by all parties involved and that it is respected by its suppliers, service providers and sub-contractors (*audits, investigation, etc.*).

PART 5:

CONSUMER ISSUES

Criteria No 20: Consumer protection: health, safety, confidentiality and access to essential services

Key issue: Companies are duty bound to produce products that are safe and healthy, and to commercialise these in such conditions when making them available to clients and consumers.

Objective: To allow all consumers access to products which have been proven safe, with a level of quality and conditions of purchase that will inspire and nourish long-term confidence.

Level 1:

- The company provides products or services, which under normal conditions of use are safe and healthy.
- The company is aware that the data and personal information relative to its clients/consumers must be protected.

Level 2:

- The company **knows and respects legislations and regulations, standards and other specifications** relative to the health, security and protection of the privacy of its clients and/or consumers (limiting the collection of information to the essential, data protection system, information and consent, consumer consent and right of rectification.)
- The **information** relating to the normal usage of these products or services is **clear, accessible and transparent**.

Level 3:

- The company has established a procedure for the management and prevention of sanitary crises and a process of traceability along the chain of value, enabling the activation of alerts and the immediate removal of products in case of problem liable to affect the safety of clients and/or consumers.
- When company products or services affect life's essential services (water, energy, health), the company can rely on procedures which **ensure the continuity of its activity** (for example through a business continuity plan) and is careful to offer a range of products and services adapted to people in difficulty (tariffs, proximity).
- The company **establishes rules for the conservation of client and/or consumer data** and is careful to protect their private lives (for example by not retaining data any longer than is strictly necessary).

Level 4:

- The company **dialogues with stakeholders** (consumer associations, research organisations, etc.) so as to cover all potential risks and develop its range of products and/or services on offer, and identifies any weak signals (consumer expectations, scientific and technological developments, etc.).
- **The company participates in monitoring programmes and/or working groups** paying attention to technological and possibly regulatory evolutions affecting the health and security of the population as well as their access to essential services for life (e.g. nutrition quality programmes).
- The company verifies that data protection systems are validated by third-party certifier.

Criteria No 21: Customer support to encourage responsible consumption

Key issue: Enable consumers to exercise a clear and responsible choice, in complete confidence.

Objective: To offer consumers products from responsible lines of production and to guide them towards sustainable behaviour and consumption.

Level 1:

- The company is aware of the sustainable or non-sustainable nature of its products and/or services and the importance of informing the consumer.

Level 2:

- The company knows and respects the regulations and standards relating to consumer information. The company has made a list of its obligations as per product type and/or service and keeps it updated. It is careful in its proposals and communications not to endanger vulnerable consumers to act against their interests. (e.g. inadequate credit offers, confusing advertising, etc.).

Level 3:

- The company provides its clients and/or consumers with the information necessary to understand the consequences of their choices as a consumer (social, environmental, health, etc.) along the chain of value, by all relevant channels (labelling, internet site, QR code, brochures, hotline, etc).
- **The** company develops a range of responsible products. It raises consumer and/or client awareness of issues in relation to responsible consumption (eco-design, wastage, recycling health, social, packaging reduction, smaller containers, life cycle analysis).

Level 4:

- **Jointly with its stakeholders**, the company seeks to **generalise the offer of top quality products** about their societal and environmental characteristics.
- The company develops its own responsible chains of supply along with its suppliers, service providers and sub-contractors and works to **disseminate good practices in its business sector**.
- The company is involved with stakeholders in the promotion of responsible consumption (events, guides, articles, white papers, etc.).

Criteria No 22: Client and consumer satisfaction

Key issue: Client and/or consumer satisfaction requires that their expectations must be heard and met.

Objective: To obtain client and/or consumer loyalty by excelling in meeting their expectations, tastes and needs.

Level 1:

- The company is aware that the satisfaction of its clients and/or consumers is important for the long-term development of its business.

Level 2:

- The company **knows and applies regulations** in terms of after sales services and complaints.
- The company offers an **appropriate form of assistance to meet the demands** of the clients and/or consumers. (e.g. client reference, FAQ, handling complaints or questions, etc.).

Level 3:

- The company implements a **claims management system** (procedures, appropriate corrective actions, treatment of problems within a reasonable time, maintenance and repair at reasonable prices, dispute resolution system, etc.).
- The company undertakes to reimburse, compensate and/or replace the products or services that do not meet the expected level of performance.

Level 4:

- The company **adapts its products, process and services** after having analysed expectations and measured client and/or consumer satisfaction (e.g. questionnaires, panel tests, follow-up of claims, satisfaction rating, etc.).
- The company **pursues a constructive dialogue** with consumer associations to adapt its products to their expectations.

PART 6:

COMMUNITY INVOLVEMENT AND LOCAL DEVELOPMENT

Criteria No 23: Solidarity and company interaction within its territory

Key issue: The company has a duty to contribute to the economic development within its territory in partnership with local stakeholders.

Objective: The company should contribute to the vitality of its local area in accordance with the accountability principle.

Level 1:

- The company is aware of the economic, social and environmental impacts of its activity on the local area.
- The company is **aware of its territorial anchorage** and the reliance of its business on local resources (human, geographical and physical).

Level 2:

- **The company participates in local community actions and projects** within its territory (shared work experiences, positive response to local charity events, local solidarity, promotion of local products and activities, sourcing local inclusive enterprises or equal employment opportunity associations, etc.).
- The company has identified the risks and nuisances weighing on the local population because of its business activity.

Level 3:

- The company has **set up an annual budget dedicated to local actions of solidarity** and provides significant support to one or more organisations (donations, help with financing, assistance, setting up of projects, medical prevention and solidarity, encouragement of its employees in volunteering work).
- The company participates in the economic and cultural valorisation of its area (labels of origin, local purchasing, local know-how, maintaining traditional local methods, conservation of heritage, organisation of cultural events, visits to factories, etc.).

Level 4:

- The company offers **assistance to employees involved in volunteering** in favour of solidarity actions or local development (working time arrangements, administrative, logistical and financial assistance, etc.).
- The company systematically measures the impact of its investment decisions on its territory and communicates on these matters with stakeholders in a transparent manner.

Criteria No 24: Job creation and skills development

Key issue: Job creation and the creation of value are an asset for the long-term development of the company, its acceptance and its reactivity. In this way, it contributes to the general improvement of the standard of living and quality of life.

Objective: To contribute to the general rise in the standard of living, to the quality of life and to a prosperous and high quality economic environment.

Level 1:

- The company **is aware of its impact on employment and on the development of skills** but does not undertake any specific action with local organisations on this matter.

Level 2:

- The company fulfils its fiscal and social obligations.
- For equal quality and comparable tariffs, the company **gives preference to local suppliers.**
- For recruitment purposes, the company **reaches out to local placement organisations** who can offer support: (local papers, temporary employment agencies, government agencies, disabled people associations and organisations, etc.).

Level 3:

- The company **collaborates with local stakeholders** (employment organisations, sales partners, suppliers, etc.) **preferring to recruit close in its own area.** The company encourages them to modify their activities to best suit its needs.
- The company anticipates its skill needs, allows all its employees (particularly those less qualified) **to gain access to qualifying training courses to increase their levels of employability** both internally and externally, and advertises its future needs locally.
- For its new business activities, the company gives preference to local implantation whenever technical and economic conditions allow.

Level 4:

- The company **sets up, alone or in partnership, training courses for jobs on a local level** according to current or future needs (collaboration with educational bodies, training courses, openings for students, intervention in schools, subsidy of equipment, cooperation with teachers, etc.).
- The company **helps and assists its employees who have a professional project in the area,** which is in accordance with its own business activity and its CSR policy.

GLOSSARY

B to B (business to business): Overall company activities focussing on business with other companies, including technical architecture and software equipment facilitating business to business connections.

B to C (business to consumer): Overall relationships between companies and final consumers as well as technical and software means used to facilitate their interactions.

Biomass: Any organic matter which can be used as a source of energy after combustion or anaerobic digestion for methane production.

Supply chain (source: ISO 26000:2010): Complete sequence of activities or parties that provides products or services to the organisation, directly (tier 1 supplier) or indirectly (tier N supplier).

Value chain (source: ISO 26000 :2010): Complete sequence of activities or parties that provide or receive value in the form of products or services

- NOTE 1 Parties that provide value include suppliers (tier 1 to N), outsourced workers, contractors and others.
- NOTE 2 Parties that receive value include customers, consumers, clients, members and any other users.

Code of ethics: Set of commitments, practices and behaviours chosen and adopted by a company or a trade sector that is essentially defined by the collaborative nature of its conception and by the regularity of controls.

Cogeneration: Simultaneous production through any energy source (oil, geothermal, biomass, waste incineration...), in a single installation, of both thermal energy (heat power) for heating and hot water and mechanical energy that is transformed by an alternator into electric energy.

Conventions of Stockholm, Rotterdam, Montreal and Bale:

- The Rotterdam Convention: a process of prior consent applicable for the use of certain chemicals or dangerous pesticides sold internationally.
- The Stockholm Convention: on persistent organic pollutants.
- The Montreal Protocol: on substances that deplete the ozone layer.
- The Bale Convention: on cross-border transport of dangerous waste and its disposal.

COV (VOC): Volatile Organic Compounds: Often defined according to their usage (solvent, degreasing, solvent, conservation, chemical cleaning agent, disperser, etc.), the **VOCs**, are composed of oxygen and hydrogen easily found in the form of atmospheric gas. These are green-house gases and their volatile nature allows them to spread near or far to their place of emission. Their impact can be direct or indirect.

Biochemical Oxygen Demand (BOD): Enables the evaluation of the biodegradable fraction and the carbon pollution load of used water by measuring the quantity of oxygen necessary to oxidize organic matter (biodegradable) organically (oxidation of organic biodegradable substances by bacteria).

Chemical Oxygen Demand (COD): Chemical Oxygen demand is one of the principle measures of the norms of the treatment and disposal of effluents. It allows the pollution weight of used waters to be measured.

Sustainable Development (SD): When applied to a company, such an approach takes into account economic, social and environmental criteria at all levels of its activities, enabling this company to contribute to a "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

Virtual water: The concept of virtual water refers to the quantity of water necessary to produce consumer goods or intermediate goods. It is linked to the concept of water footprint.

Eco-efficiency: Optimising the use of resources to cause the least pollution and waste possible.

Renewable Energy: Renewable energies are sources of energy for which the natural renewal rate is rapid enough so that they are considered as inexhaustible over a human timescale (e.g. solar energy, hydraulic, wind turbine, biomass, geothermal...)

Piggyback or Rail-road Transport: A method of transport which combines rail and road enabling entire lorries to travel by train.

Free-Cooling: Free-Cooling is a system in which a building is cooled by using the difference temperatures between external and internal air temperature. Cold water may also be used for Free-Cooling. Free-Cooling economises energy by limiting the need for air conditioning.

Greenhouse Gas (GHG): Water vapour (H₂O), Carbon dioxide (CO₂), Methane (CH₄), Ozone (O₃), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs) and Sulfurhexafluoride (SF₆) are all known as green-house gases. Their emission into the atmosphere contributes to global warming.

GHG Protocol (Protocol on Green-house Gas): (www.ghgprotocol.org) Multilateral partnership comprising companies, NGOs and governments, who establish knowledge bases in accounting and in the declaration of GHG (Green-house gases). Green-house gases are classified into three categories:

- **Scope 1 (or Direct GHG):** GHG emissions from sources that are owned or controlled by the organization.
- **Scope 2 (or Energy Indirect GHG):** GHG emissions from the consumption of purchased electricity, steam, or other sources of energy (e.g. chilled water) generated upstream from the organization.
- **Scope 3 (or Other Indirect GHG):** GHG emissions that are a consequence of the operations of an organization, but are not directly owned or controlled by the organization (e.g. waste management).

Global Compact: This is a United Nations pact in which companies commit to aligning their operations and strategies according to ten universally accepted principles concerning the human rights, labour standards, the environment and the fight against corruption.

Gold Standard: The aim of the Gold Standard Foundation is to lend support to projects of energy efficiency optimisation, or those linked to the use of: renewable energy sources, better management of waste disposal and the protection of land and forests. It uses a software enabling the creation, follow-up and marketing of "Voluntary Emission Reductions " (VERs) carbon credits throughout the world.

ISO 14001: it defines the criteria for an environmental management system and can be used for certification. Without demanding any specific environmental performance, it sets out the framework that a company or an organisation could apply to establish an efficient system,

ensuring management, staff and all external stakeholders that the impact on the environment is both measured and improved.

ISO 26000: Based on an international consensus between 99 countries, ISO 26000 is a non-certifiable standard about corporate social responsibility, defining how organisations can and should contribute to sustainable development.

Methanisation (anaerobic digestion): A process of degradation of organic matter into a biogas which enables the production of methane gas.

OHSAS 18001: A reference standard for the prevention of professional risks.

International Labour Organisation (ILO): The oldest United Nations specialised organisation (1946), the ILO aims at promoting working conditions, encouraging the creation of decent employment, developing social protection and enhancing social dialogue at work.

World Trade Organisation (WTO): The only international organisation dealing with the rules of trade between countries. It is based on the WTO agreements, negotiated and signed by most governments in the world and ratified by their parliaments. Their goal is to help producers of products and services, exporters and importers to carry out their commercial activity. It ensures all aspects of Intellectual Property Rights (TRIPS: Trade Related International Property Rights).

World Intellectual Property Organisation (WIPO): A United Nations specialised organisation. Its official mission is to stimulate creativity and economic development by promoting an international system of intellectual property rights, by encouraging co-operation between the States.

Non-governmental organisations (NGO): non-profit private organisations, independent of States and institutions, acting in defence of cases of general interest.

Stakeholder (source: ISO 26000 :2010): an individual or a group with an invested interest in the decisions or the activities of an organisation.

- Note 1: a party can be deemed meaningful (for its consideration by the company) after an evaluation of the risks and opportunities that it represents with regards to the company.
- Note 2: the company is responsible for identifying the various levels of stakeholders and for defining which actions should apply to which stakeholder, according to the context. The choice of method for identifying stakeholders and for prioritizing the actions to be implemented with them, belongs to the company, depending on the context and the level of maturity of the approach.

Endocrine Disrupter: a molecule or chemical product likely to provoke physical anomalies and to pose a threat to the reproduction of the species.

REACH: a European regulation which came into force in 2007 and whose aim is the registration, evaluation, authorisation and restriction of chemical substances. The principle objective of REACH, as demanded by the industry, is the highest level of human and environmental health protection from the risks caused by chemical products, the promotion of testing methods and alternatives, free circulation of substances within the internal market, and the enhancement of competition and innovation.

REDD +: REDD + is an international and transnational initiative launched in 2008. Its aim is to

combat global warming caused by greenhouse gas emissions coming from the degradation, destruction or fragmentation of forests. It is co-ordinated by the United Nations who set up a programme UN-REDD (en). It builds on financial incentives and is indirectly linked to the carbon market.

Corporate Social Responsibility (CSR) : (source: ISO 26000 :2010)

The responsibility of an organisation with regards to the impact its decisions and activities have on both society and on the environment, and embodied in transparent and ethical behaviour which:

- Contributes to sustainable development, including the health and wellbeing of society
- Considers the expectations of stakeholders
- Complies with existing laws and is compatible with international standards of behaviour
- Characterizes every level of the organisation and is put into practice in all its relations.

Sphere of influence (source: ISO 26000 :2010): The extent to which company relations are felt on a political, contractual, economic or other sphere, and its capacity to influence the decisions and the activities of another organisation.

(Direct) Sphere of influence (source: AC X30-030): it comprises stakeholders whose decisions and practices can be directly influenced by the company, through strong contractual relationships, equity participations, or the participation of representatives from the company in the governance of the stakeholders.

MSD: Musculoskeletal disorders.