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Corporate Social Responsibility for ALL Project

Sustainability Reporting Handbook for Employers' Organisations

(Revised Edition)

CSRforALL

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FOREWORD

Today, Corporate Social Responsibility (CSR) is increasingly high on the agenda of business, the media and civil society around the world, including in Turkey. Moreover, with its rapidly expanding sphere of influence, CSR has not only become a process in which more and more enterprises aspire to become involved, but companies exercising CSR increasingly need to be able to appraise their performance. As the number of companies willing to learn about transparency and sustainability performance grows, Sustainability Reporting (SR) by these companies becomes increasingly essential, and sometimes mandatory.

SR enables companies exercising CSR to better communicate their activities and practices to stakeholders and customers.

Providing guidance to enterprises in the fields of CSR and SR is now considered an integral part of the employer organisations' role.

Being the extended and revised version of the "Handbook on CSR for Employers' Organisations", which was published in 2013, this edition has been prepared by the International Organisation of Employers (IOE), of which TISK is a member. The Handbook was prepared within the scope of the "Corporate Social Responsibility for All Project" implemented under the leadership of the Turkish Confederation of Employer Associations (TISK) in partnership with IOE.

The Handbook will also be published by the national umbrella organisations of employers in Bulgaria, Croatia, Montenegro, Macedonia, Romania and Serbia, which are the other partners of the project, and by employers' organisations in Egypt, Azerbaijan and a number of Latin American countries in their respective languages.

We would like to extend our appreciation to the IOE for their invaluable expertise and support in the elaboration of this Handbook, which offers fundamental and current information regarding CSR and SR to enterprises and all private sector organisations - particularly the Employers' Association Members of TISK - and we express our gratitude to the European Commission for having funded the project.

Kind regards,

Turkish Confederation of Employer Associations

Introduction

This handbook has been prepared by the IOE and the project partners within the scope of the EU-funded Project CSR for All (Ref: EuropeAid/132438/C/ACT/Multi – Corporate Social Responsibility For All -www.csrforall.eu) and has been revised in the second phase of the project. The project aims to raise the awareness and build the capacity of employers' organisations in Southeast Europe with regard to CSR and sustainability reporting.

This handbook is intended to serve as an introduction to CSR issues including Sustainability Reporting, relevant to the employers' organisations involved in the "CSR for All" project as well as their company members. This brochure contains internet links to access further information on the individual themes in the annex. In addition, the IOE provides individual assistance with special issues linked to CSR to its member federations and their corporate members.

This guidance is provided as general advice only and is not to be construed as legal advice in any way.

I. What is Corporate Social Responsibility (CSR)?

Corporate Social Responsibility (CSR) is demonstrated by a company when it voluntarily integrates behaviours and principles into its business operations that meet, or even exceed, stakeholders' expectations with regard to society and the environment. Because companies have been engaging constructively with communities for as long as there have been companies, CSR is not new. However, CSR activities continue to develop as society evolves. There are many ways to describe these kinds of initiatives, for instance, social responsibility, private voluntary initiatives, etc. For the purpose of these notes the term CSR will be used.

In its 2011 communication, the EU Commission defined CSR as "*the responsibility of enterprises for their impacts on society. Respect for applicable legislation, and for collective agreements between social partners, is a prerequisite for meeting that responsibility. To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of:*

- *maximising the creation of shared value for their owners/shareholders and for their other stakeholders and society at large;*
- *identifying, preventing and mitigating their possible adverse impacts.*

The complexity of that process will depend on factors such as the size of the enterprise and the nature of its operations. For most small and medium-sized enterprises, especially micro-enterprises, the CSR process is likely to remain informal and intuitive."

Similarly, ISO 26000 defines the Social Responsibility as the "responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour."
Businesses assume their commitment to conduct themselves responsibly under diverse conditions: the responsibility of a multinational enterprise operating around the globe is completely different to that of a local bakery, for example. The CSR challenges faced by an IT firm differ from those of a business in the oil industry. The type and structure of a company's commitment to society therefore depends on its size, as well as the sectors and markets in which it operates.

CSR and SDGs

The Sustainable Development Goals (SDGs) were adopted by the UN General Assembly at the end of September 2015. The 17 SDGs and its 169 associated targets will come into effect on 1 January 2016 and will guide the decisions taken over the next fifteen years.

The SDGs acknowledge the critical role business can play in driving economic growth and development, and call on business to apply creativity and innovation to help solve global sustainable development challenges. Private sector financing, economic activities and innovation can be major drivers of productivity, inclusive economic growth and poverty alleviation. Core to the SDGs' vision is better protection of, and respect for, human rights and basic freedoms in the economic sphere. However, governance gaps within and between countries at times allow investment and commerce to contribute enormously to economic growth while also having unintended impacts on the rights of the vulnerable. Related, while responsible businesses can be a force for good, business activities that do not respect human rights undermine sustainable development.

This makes the UN Guiding Principles on Business and Human Rights a powerful and critical companion to the SDGs. Indeed, the UN General Assembly resolution that adopted the SDGs (A/RES/70/1) explicitly references the Guiding Principles on Business and Human Rights and the labour standards of the International Labour Organization.

In the IOE Global Employers` Summit in October 2015 in Bahrain, the global employers' community fully supported the Sustainable Development Goals and confirmed its readiness to work and cooperate at national and international level to reach the targets. Moreover, the global employers' community are committed to contributing to the implementation of the UN Guiding Principles on Business and Human Rights and the ILO MNE Declaration.

Why is CSR relevant for business?

With ever increasing globalisation, CSR has become an important and prevalent theme around the world. It is commanding more space in the media; consumer organisations are increasingly demanding information on production conditions and routes to market; non-governmental organisations (NGOs) and trade unions are approaching companies with demands regarding commitment to society; suppliers are increasingly being met with CSR engagement demands from their corporate customers; and politicians have discovered CSR as an area for policy-making. CSR is also important with regard to the reputation of a company, including its ability to secure and maintain its place in the supply chain. Apart from ethical reasons, there is therefore also a business case for companies to be aware of CSR developments and trends.

What are the different roles of governments and companies?

As interest in CSR grows, it is necessary to draw a clear distinction between the role of companies and that of governments. Social actors are increasingly looking to companies to fill what they perceive as “gaps” or failures of State action - particularly in the enforcement of legal frameworks. This is leading to a conflict in expectations between what governments should do and what companies can contribute.

This conflict has wide implications for all players. Firstly, it distorts CSR and undermines the status of the law. Secondly, it can lead to unrealistic and unrealisable expectations from within society. Thirdly, it can open companies to criticism for not delivering to the level of these expectations. Finally, it can divert companies from their vital role in providing the primary means for wealth creation within a society through profitable activity.

The UN Special Rapporteur for Business and Human Rights, John Ruggie, with his ‘protect, respect and remedy’ framework, which was adopted by the UN Human Rights Council in 2008, provided a concept which distinguishes clearly between the responsibilities of the various players and helps to clarify the complex interface between the duties of the state and the responsibilities of companies. The concept is based on three pillars:

- Protect: it is the duty of the state to protect against human rights infringements.

- Respect: it is the responsibility of enterprises to respect human rights as specified in the relevant national legislation and to establish the necessary management structures to this end.

- Remedy: legislative and non-legislative complaint mechanisms need to be developed and strengthened in order to improve redress for human rights infringements committed by enterprises.

Although the “protect, respect and remedy” framework focuses on human rights, the concept behind it is valid for the different responsibilities of companies and governments in general and to the role companies play in CSR. Companies can enhance state action, but they do not and cannot replace it.

Companies are responsible for their impact on societies - positively as well as negatively. Through CSR activities, companies can make an important contribution to sustainable development. Companies’ commitments can complement the efforts of government towards the development of society, as well as towards environmental and social progress. However, they cannot be a substitute for the State. The implementation and enforcement of fundamental environmental and social standards cannot be delegated to companies. It is the role of governments to establish and enforce law and to create and maintain stable and predictable political and legal systems alongside a climate conducive to economic and social progress. It is the government’s responsibility to invest in the education and social well-being of its citizens and to undertake the balancing of competing expectations vested in them by the society that elected them. Governments have legitimacy in this respect which cannot be simply shifted to companies.

What are the responsibilities of companies in supply chains?

In view of increasing globalisation, the issue of responsible supply chain management has become more and more important, especially with regard to the CSR debate. The responsibility of multinationals for engaging with their supply chain is partly determined in the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises:

- The UN Guiding Principles on Business and Human Rights state in Principle 13 that the responsibility to respect human rights requires that business enterprises seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts. Relationships beyond the first tier may also therefore be directly linked.

- Similarly, the OECD Guidelines for Multinational Enterprises require enterprises to seek to prevent or mitigate an adverse impact, even where they have not contributed to that impact, when that impact is directly linked to their operations, products or services by a business relationship. The Guidelines stress, however, that this is not intended to shift responsibility from the entity causing an adverse impact to the enterprise with which it has a business relationship. In addition to addressing adverse impacts in relation to matters covered by the Guidelines, enterprises should encourage, where practicable, business partners, including suppliers and sub-contractors, to apply principles of responsible business conduct compatible with the Guidelines.

The vast majority of companies are conscious of their responsibility to encourage their suppliers to observe human rights and to support them in their efforts to meet environmental and social standards. Many companies are very active in their supply chain management and have developed sophisticated approaches to raising workplace conditions and promoting their core values and principles beyond their own business. There are numerous initiatives, alliances and measures which help companies to live up to their responsibility in their supply chain. In this area, some companies participate in overarching initiatives such as the Business Social Compliance Initiative (BSCI) or the ILO and IFC's Better Work Programme, since these joint approaches allow them to address challenges linked to implementation and/or improvement of social standards in supplier countries more effectively and more efficiently. This can be better realised if the supplier companies themselves understand CSR and act accordingly.

Better Work and BSCI (Business Social Compliance Initiative)

Better Work is a partnership programme between the International Labour Organization (ILO) and the International Finance Corporation (IFC) that aims to improve both compliance with labour standards and competitiveness in global supply chains.

Better Work involves both the development of global tools and the implementation of country-level services, with a focus on scalable and sustainable solutions that build cooperation between governments, employers' and workers' organisations and international buyers.

Key global-level activities of the Better Work programme include:

- A practical workplace assessment tool that measures compliance with core international labour standards and national labour law, benchmarking against industry averages and showing progress over time.
- Advisory services that provide guidance on remediation efforts addressing both non-compliance issues and management systems.
- Tailored training resources including a 12-month modular training programme, single-issue seminars, induction training kits and first-level supervisor training.
- Innovative techniques to raise worker awareness, such as soap operas and comic books.
- Model policies and procedures, as well as good practice guides on a variety of common enterprise needs.
- STAR, an information management system that consolidates compliance and remediation data from each enterprise, and facilitates sharing that information quickly and easily with international buyers.
- Monitoring and evaluation to continually improve programme services, impact assessment that measures how Better Work affects workers' lives, and evaluation of the business case for compliance with labour standards.

At the national level: Better Work strives to create local, sustainable institutions that promote compliance with labour standards and industry competitiveness. In large markets, where the industrial base can support such actions, the aim is for Better Work country programmes to become independent and self-financing over time. Country programmes typically combine:

- Independent enterprise assessments and advisory and training services to support practical improvements through workplace cooperation.
- Stakeholder engagement promoted by a national Project Advisory Committee, through which government and employers' and workers' organisations contribute to project design and provide feedback on Better Work activities.
- Public reporting that presents aggregate non-compliance data from all participating factories in a Better Work country programme, and allows comparison across countries according to specific indicators

More information under http://betterwork.org/global/

The **Business Social Compliance Initiative** (BSCI) was launched in 2003 as an initiative of the Foreign Trade Association (FTA). It was established as a response to the increasing business demand for transparent and improved working conditions in the global supply chain. BSCI unites over 1000 companies around one common code of conduct and supports them in their efforts towards building an ethical supply chain by providing them with a step-by-step development-oriented system, applicable to all sectors and all sourcing countries.

The BSCI system is built on three pillars: monitoring, empowering and engaging.

- Monitoring provides a picture of the companies' compliance level against the BSCI Code of Conduct. Audits are necessary to implement the BSCI requirements and measure improvements.
- BSCI aims to empower participants through workshops and training programmes and increasingly focuses on capacity building to raise awareness of suppliers, provide issue-specific knowledge, thus ensuring sustainable change in factories and farms.
- BSCI engages with a wide range of stakeholders in order to find sustainable solutions to often complex challenges. Non-compliance to labour rights is often linked to political, economic or cultural issues that affect not only individual workplaces but also entire sectors and countries. BSCI develops active dialogue and cooperation with governments, trade unions, NGOs, business associations, buyers and suppliers.

More information under http://www.bsci-intl.org/

However, there are some particular **challenges for companies when engaging with their supply chain**:

- Global supply chains are not like a string of pearls, but rather a big heap of spaghetti. They are diverse and complex, with bigger companies having several tens of thousands of suppliers in many tiers, which are also continually changing. Moreover, companies are often a supplier and customer-company at the same time.

- The real possibilities for companies to influence the supply chain are very varied and especially depend upon the number of suppliers, structure and complexity of the supply chain as well as on the market situation of the company. In many cases, suppliers may have a strong market position and its customers are not in a position to dictate supply conditions unilaterally or even to influence them. Sometimes, even smaller companies in the supply chain have a monopoly position, which allows them to resist any influence from customers. Sometimes the supplier is bigger than the buyer.

The UN Guiding Principles on Business and Human Rights state in the commentary of Principle 19, that "*where a business enterprise contributes or may contribute to an adverse human rights impact, it should take the necessary steps to cease or prevent its contribution and use its leverage to mitigate any remaining impact to the greatest extent possible. Leverage is considered to exist where the enterprise has the ability to effect change in the wrongful practices of an entity that causes a harm*." The commentary to Guiding Principle 19 sets out the issues that need to be considered in responding appropriately to this situation.

These can be represented, in general terms, in the following decision matrix:

	Have leverage	**Lack leverage**
Crucial business relationship	• Mitigate the risk of the abuse continuing/recurring	• Seek to increase leverage • If successful, seek to mitigate the risk of the abuse continuing/recurring • If unsuccessful, consider ending the relationship; or demonstrate efforts made to mitigate abuse, recognising possible consequences of remaining in the relationship
Non-crucial business relationship	• Try to mitigate the risk of the abuse continuing/ recurring • If unsuccessful, take steps to end the relationship	• Assess reasonable options for increasing leverage to mitigate the risk of the abuse continuing/ recurring • If impossible or unsuccessful, consider ending the relationship

(The Corporate Responsibility to respect. An interpretive Guide, OHCHR 2012)

The OECD Guidelines ask companies similarly to use their leverage to mitigate any remaining impacts to the greatest extent possible. Leverage is considered to exist where the enterprise has the ability to effect change in the wrongful practices of the entity that causes the harm. At the same time, the OECD Guidelines recognise that there are practical limitations on the ability of enterprises to effect change in the behaviour of their suppliers. These are related to product characteristics, the number of suppliers, the structure and complexity of the supply chain, the market position of the enterprise vis-à-vis their suppliers or other entities in the supply chain. The commentary of the OECD Guidelines stresses that appropriate responses with regard to the business relationship may include continuation of the relationship with a supplier throughout the course of risk mitigation efforts; temporary suspension of the relationship while pursuing ongoing risk mitigation; or, as a last resort, disengagement with the supplier either after failed attempts at mitigation, or where the enterprise deems mitigation not feasible, or because of the severity of the adverse impact. The enterprise should also take into account potential social and economic adverse impacts related to the decision to disengage.

The responsibility of enterprises in the supply chain must be seen in the context of the full text of the UN Guiding Principles, which stress that states must protect against human rights abuse. The suppliers, as well as the large international companies that contract with them, are actors in their national economies, subject to the laws and regulations (as well as the consultative mechanisms) where they do business. Thus, it is the duty of governments to

protect the human rights of their citizens. Companies cannot become substitutes for governments' responsibility in this regard

Additionally, the suppliers are not passive entities, but they are themselves required under the UN Guiding Principles to respect human rights. As mentioned above, the OECD Guidelines also clearly stress, that they are not intended to shift responsibility from the entity causing an adverse impact to the enterprise with which it has a business relationship.

Finally, the vast majority of companies are not in global supply chains, but produce for the domestic market. It is therefore important to keep in mind that even the best supply chain initiatives can only reach a minority of workers.

CSR and SMEs

SMEs are obviously not a homogeneous group. As it is with companies in general – the CSR activities of SMEs depend on their size, their local environment, the business sector they are working in, whether they are part of a supply chain or not. However, on a more general level it can be more often observed, that CSR in SMEs is less formal and more intuitive than in larger enterprises. Yet, this does not make it less valuable. Moreover, SMEs do not have the resources as large enterprises for their activities. At the same time, they have often many advantages: SMEs know their local environment very well and have direct connections to their stakeholders to whom they can directly communicate. Moreover, as they are also often personally owned, decision to engage in certain CSR activities does not need to be justified vis-à-vis shareholders.

How to get started

1) Get the support of the top-management to engage more systematically on CSR. You might want to elaborate on the business case to convince the top-management (repudiation, getting the best staff, requirements in B2B relationships,...)
2) Assess what you are already doing. You probably already quite engaged in social responsibility without being necessarily fully aware of it or even calling it CSR. There are several self-assessment tools available. The EU Commission's publication "*Tips and Tricks for Advisors Corporate Social Responsibility for Small and Medium-Sized Enterprises* " lists some of them.
3) Develop a vision which identifies priorities and long-term goals. The UN Guiding Principles on business and human rights, moreover, asks you to publicly commit to respect human rights. This human rights commitment might be part of your vision statement.
4) Identify your risks of possible adverse impacts. Your stakeholders (customers, employees, local community) are a key source of information in this regard.
5) Concerning the issue of human rights, the EU Commission has published a guide which helps you to identify the biggest human rights risks you might face as well as to mitigate and prevent these risks (see: *My business and human rights. A guide to human rights for small and medium-sized enterprises*).

6) Involve your employees. The engagement of staff is a key success factor for CSR activities. A recent CSR-best practice compilation by the IOE has shown this very clearly. Depending on the size of your company you might want to set up an internal, cross-functional CSR team.

7) Do not have to re-invent the wheel when starting more comprehensively to engage in CSR. There is already quite an amount of CSR-guidance for SMEs available of which SMEs and their representative organisations should make full use of (see Annex).

8) Make full use of existing networks, as for instance employers' organisations, which might give you individual advice as well as facilitate the exchange of experience between you and your peers. Learn from other SMEs (in your sector/country) about successful approaches and CSR initiatives.

II. What are the main CSR-relevant tools and frameworks?

There are a number of reference texts and tools that are available for businesses and provide a framework for responsible action. These are

- United Nations Global Compact
- United Nations Guiding Principles on Business and Human Rights
- OECD Guidelines for Multinational Enterprises (OECD Guidelines)
- ISO 26000 Guidance Standard on Social Responsibility (ISO 26000)
- ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (ILO MNE Declaration)

These instruments and texts are not legally binding. However, they provide important guidance for companies. Moreover, there is growing stakeholder expectation that companies adhere to the principles of these instruments and frameworks.

In the 2011 CSR Communication, the EU Commission invites:

- All large European enterprises to make a commitment by 2014 to take account of at least one of the following sets of principles and guidelines when developing their approach to CSR: the **UN Global Compact**, the **OECD Guidelines** for Multinational Enterprises, or the **ISO 26000 Guidance Standard on Social Responsibility**.
- All Europe-based multinational enterprises to make a commitment by 2014 to respect the **ILO Tripartite Declaration** of Principles Concerning Multinational Enterprises and Social Policy.
- All European enterprises to meet the corporate responsibility to respect human rights, as defined in the UN Guiding Principles.

According to an EU study published in March 2013 about references made by large EU companies to internationally recognised CSR Guidelines and Principles:

- 68% of the sample companies make reference to CSR, 40% refer to at least one internationally recognised CSR instrument.
- 33% meet the European Commission's call to refer to at least one of the following: UN Global Compact, OECD Guidelines for Multinational Enterprises, or ISO 26000.
- 2% meet the European Commission's call to refer to the ILO MNE Declaration.
- 3% refer to the UN Guiding Principles on Business and Human Rights.

However, it is important to keep in mind that companies that do not explicitly build their activities on such reference texts, especially small and medium-sized enterprises, often implicitly implement the principles of these frameworks through their CSR engagements and activities.

What is the UN Global Compact?

The Global Compact is an initiative of former UN Secretary-General Kofi Annan. Launched in January 1999, the Global Compact is a call to business worldwide to help build the social and environmental framework to support and ensure the continuation of open and free markets whilst ensuring that people everywhere have a chance to share the benefits of the new global economy.

The Global Compact encompasses ten principles which are from the area of human rights (drawn from the Universal Declaration of Human Rights), labour (drawn from the ILO Declaration on Fundamental Principles and Rights at Work), the environment (drawn from the Rio Principles on Environment and Development) and corruption (drawn from the UN Convention against Corruption).

The ten principles of the UN Global Compact:

Human rights
1. Businesses should support and respect the protection of internationally proclaimed human rights within their sphere of influence, and
2. Make sure that they are not complicit in human rights abuses.

Labour relations
3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining, and encourage:
4. elimination of all forms of forced and compulsory labour,
5. effective elimination of child labour, and
6. elimination of discrimination in respect of employment and occupation.

Environment
7. Businesses should support a precautionary approach to environmental challenges,

8. Undertake initiatives to promote greater environmental responsibility, and
9. Encourage development and diffusion of environmentally friendly technologies.

Combating corruption
10. Businesses should work against all forms of corruption, including extortion and bribery

The Global Compact (the Compact) is neither a code of conduct nor a prescriptive instrument linked with external monitoring or auditing of company efforts by either the UN or any other group or body. As former Secretary-General Annan made clear at the launch of the Compact, the UN has neither the mandate nor the capacity to monitor or audit company performance. The Compact creates a forum for learning and sharing experiences in the promotion of the ten principles. Through the Compact, companies demonstrate to their employees and communities how they are being responsible corporate citizens.

The Global Compact is not a legal instrument; it is aspirational. By becoming a signatory, a company states that it is prepared to work towards the achievement of its objectives. This is not expected to happen overnight, but companies are expected to maintain the momentum of improvement. Business participants in the Compact commit to making its ten principles part of their business strategies and day-to-day operations. Companies also commit to issuing an annual Communication on Progress (COP), a public disclosure to stakeholders (e.g. investors, consumers, civil society, governments, etc.) on progress made in implementing the ten principles, and in supporting broader UN development goals. If a member fails to communicate its progress by the deadline, it will be listed as "non-communicating" on the UN Global Compact website. If a further year passes without the submission of a COP, the company will be expelled. The Compact reserves the right to publish the names of companies that have been expelled for failure to comply with this requirement.

As it is a “learning model”, the Global Compact encourages the exchange of information on initiatives undertaken in the course of the promotion of the principles. All participating companies have the opportunity, either alone or in partnerships with others, to advance the goals of the Compact together through dialogue, learning and projects, both at the global level and through Local Networks at national or regional levels.

The Global Compact therefore encourages the development of networks at regional, national and sectoral levels. These networks replicate some or all of the global activities of dialogue, learning and projects. They take a variety of shapes, involve different actors and stress different themes. Rooted in local contexts, Local Networks are increasingly sustaining outreach efforts and solution finding. In many countries, for instance Turkey, the local networks are coordinated by the employers’ federations.

Since the initiative was established, more than 12,000 participants worldwide have joined. Though it is primarily a call to business, the Global Compact has also involved non-business participants, namely trade unions and a number of human rights and environmental non-governmental organisations (NGOs), (refer to the Global Compact website at: www.unglobalcompact.org). Non-business participants bring their expertise and experience to the Compact, enhance its learning focus and thereby enhance the development of good

practices. In looking to promote these principles, employers may wish to work with these other actors. The decision and extent of involvement with non-business participants rest entirely with the employer concerned.

The Global Compact Office is located in New York. More information under http://www.unglobalcompact.org/

What are the UN Guiding Principles on Business and Human Rights?

The UN Guiding Principles on Business and Human Rights were unanimously endorsed by the UN Human Rights Council in June 2011. The principles do not impose new legal obligations on business, or change the nature of existing human rights instruments. They rather aim to articulate what these established instruments mean, for both States and companies, and to address the gap between law and practice.

The UN Guiding Principles are based on and operationalise the "protect-respect-remedy" framework, which the UN Human Rights Council had endorsed in 2008:

- The State duty to protect against human rights abuses by third parties, including business, through appropriate policies, regulation and dispute resolutions.

- The corporate responsibility to respect human rights, that is, to act with due diligence to avoid infringing the rights of others.

- Access to effective remedy for victims of human rights abuse, including through court or in-house processes.

What does the "Corporate Responsibility to Respect" mean for business?

The responsibility to respect means avoiding infringing the rights of others and successfully addressing adverse impacts of business activities if and when such impacts occur. Its scope is determined by a business's actual and potential impact, both of its own activities and those of its relationships, e.g. with other business partners, such as suppliers, as well as governments and customers. It is a baseline responsibility and applies to all internationally recognised human rights.

The UN Guiding Principles contain recommendations to governments and businesses. The recommendations to businesses include:

- Business enterprises should respect human rights. This means that they should avoid infringing the human rights of others and address adverse human rights impacts in which they are involved. (Principle 11)

- The responsibility of business enterprises to respect human rights refers to internationally recognised human rights – understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning

fundamental rights set out in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. (Principle 12)

- The responsibility to respect human rights requires that business enterprises:
  (a) Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur;
  (b) Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts. (Principle 13)

- The responsibility of business enterprises to respect human rights applies to all enterprises regardless of their size, sector, operational context, ownership and structure. Nevertheless, the scale and complexity of the means through which enterprises meet that responsibility may vary according to these factors and with the severity of the enterprise's adverse human rights impacts. (Principle 14)

- In order to meet their responsibility to respect human rights, business enterprises should have policies and processes in place appropriate to their size and circumstances, including:

  (a) A policy commitment to meet their responsibility to respect human rights;
  (b) A human rights due diligence process to identify, prevent, mitigate and account for how they address their impacts on human rights;
  (c) Processes to enable the remediation of any adverse human rights impacts they cause or to which they contribute. (Principle 15)

- In order to verify whether adverse human rights impacts are being addressed, business enterprises should track the effectiveness of their response. (Principle 20)

- In order to account for how they address their human rights impacts, business enterprises should be prepared to communicate this externally, particularly when concerns are raised by, or on behalf of, affected stakeholders. Business enterprises whose operations or operating contexts pose risks of severe human rights impacts should report formally on how they address them. (Principle 21)

- Where business enterprises identify that they have caused or contributed to adverse impacts, they should provide for, or cooperate in, their remediation through legitimate processes (Principle 22)

- In all contexts, business enterprises should:
  (a) Comply with all applicable laws and respect internationally recognised human rights, wherever they operate;
  (b) Seek ways to honour the principles of internationally recognised human rights when faced with conflicting requirements;
  (c) Treat the risk of causing or contributing to gross human rights abuses as a legal compliance issue wherever they operate. (Principle 23)

What does Due Diligence mean?

Guiding Principle 17 addresses the approach of using due diligence as a "tool" to help a company identify, prevent, mitigate and account for any adverse human rights impacts. This should include assessing actual or potential human rights impacts, integrating and acting upon the findings, tracking responses and communicating any actions. The company needs to not only look at its own operations, but also impacts created by any business relationships.

Due diligence, as a concept, is already known to business, especially as it relates to matters such as mergers and acquisitions. Experience can therefore be drawn upon, but with human rights due diligence, it is the risks to people that need to be examined, not the risks to the business itself. It is important to note however, that human rights risks can very easily become business risks. It is only by conducting an analysis of actual or potential human rights impacts that a company can correct or remediate its behaviour, without this exercise a company can never know what risks it poses to others and of course to itself. Due diligence can help answer the question "*how does a business know that it is doing no harm?"*

Given the dynamics of business, due diligence on human rights should be part of existing due diligence exercises, such as those surrounding mergers and acquisitions, but it needs to be regularly repeated, used when new initiatives, products or services are in development, or when entering a new market or business relationship (supply contract, joint venture etc) or be part of other assessments, e.g. environment.

The corporate responsibility to respect applies to all human rights. Some will seem self-evident, but the due diligence tool may itself reveal previously unknown realities that may require a re-evaluation of both the risks and the priorities for the company. Since the risks concern people, meaningful consultation with potentially affected groups and others needs to be part of any due diligence assessment process.

Identifying the potentially affected parties before commencing is important to ensure that they are appropriately included. There is no “one-size-fits-all” for this process; the bigger the business footprint, the bigger the necessary response.

The outcomes of any due diligence findings need to be captured and appropriate responsive action initiated. This requires tracking to ensure the steps taken are effective, as well as adjusting processes internally to ensure infringement does not recur. This requires the allocation of responsibilities and resources, both human and financial. Oversight and consultation with affected groups also needs to be part of any response.

In June 2011 the UN Human Rights Council decided to set up a Working Group on Business and Human Rights to promote the effective and comprehensive dissemination and implementation of the UN Guiding Principles. The Working Group pursues three work streams through which it will deliver its mandate:

- Global dissemination
- Promoting implementation
- Embedding in global governance frameworks

The mandate of the UN Working Group ends in June 2014 and will have to be renewed by the UN Human Rights Council.

A UN Treaty on Business and Human Rights?

In June 2014 the UN Human Rights Council adopted a resolution to establish an open-ended intergovernmental working group on transnational corporations and other business enterprises to "elaborate an international legally binding instrument to regulate, in international human rights law, the activities of transnational corporations and other business enterprises". Whereas the resolution limits the scope of the work of the IWG to transnational companies, no further definitions of the scope of such instruments are given in the resolution. The open-ended intergovernmental working group met for the first time in July 2015 and will continue to have one meeting session per year. For the business organizations it is of critical importance that the treaty process does not jeopardize the efforts to implement the UN Guiding Principles and does not undermine the established division of roles between states and companies as defined in the UN Protect-Respect-Remedy framework.

What is ISO 26000?

ISO 26000 is a voluntary guidance standard elaborated by the International Organization for Standardization (ISO) on the social responsibility (SR) of organisations. It addresses not only companies, but also all kinds of organisations, regardless of their activity, size and location, as well as governments, regardless of the stage of their country's development.

ISO 26000 is not a Management System Standard and the text of the standard clearly states that "*it is not intended or appropriate for certification purposes or regulatory or contractual use. Any offer to certify, or claims to be certified, to ISO 26000 would be a misrepresentation of the intent and purpose and a misuse of this International Standard. As this International Standard does not contain requirements, any such certification would not be a demonstration of conformity with this International Standard*." It is therefore intended to give guidance on organisational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, community involvement, and development. It aims to provide guidance on integrating social responsibility into an organisation.

ISO 26000 was launched in November 2010 and is currently[1] the subject of a five-month systematic review process, which started on 15 October 2013.

[1] At April 2014

Content of ISO 26000

- Terms and definitions
- Principles of social responsibility
- Guidance on social responsibility core subjects

- Organisational governance

- Human rights

  - Due diligence
  - Human rights risk situations
  - Avoidance of complicity
  - Resolving grievances
  - Discrimination and vulnerable groups
  - Civil and political rights
  - Economic, social and cultural rights
  - Fundamental principles and rights at work

- Labour practices

  - Employment and employment relationships
  - Conditions of work and social protection
  - Social dialogue
  - Health and safety at work
  - Human development and training in the workplace

- The environment

  - Prevention of pollution
  - Sustainable resource use
  - Climate change mitigation and adaptation
  - Protection of the environment, biodiversity and restoration of natural habitats

- Fair operating practices

  - Anti-corruption
  - Responsible political involvement
  - Fair competition
  - Promoting social responsibility in the value chain
  - Respect for property rights

- Consumer issues

  - Fair marketing, factual and unbiased information and fair contractual practices
  - Protecting consumers' health and safety

- Sustainable consumption
- Consumer service, support, and complaint and dispute resolution
- Consumer data protection and privacy
- Access to essential services
- Education and awareness

- Community involvement and development

  - Community involvement
  - Education and culture
  - Employment creation and skills development
  - Technology development and access
  - Wealth and income creation
  - Health
  - Social investment

- Guidance on integrating social responsibility throughout an organisation
- Examples of voluntary initiatives and tools for social responsibility

The fact that it was developed through a global consensus process has given ISO 26000 a high profile and attracted significant attention. It is frequently listed together with the ILO Tripartite Declaration, the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, and the UN Global Compact as one of the main international instruments to guide business on social responsibility. Companies should be aware of ISO 26000 in order to respond to any potential requests from consumers, NGOs or customers.

Since the launch of ISO 26000 the discussion has been dominated by the issue of certification. Indeed in some countries national certifiable standards based on ISO 26000 have been developed. Moreover, there have also been efforts to develop ISO 26000 at international level.

What is the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy?

The ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (ILO MNE Declaration) was negotiated between governments, workers' and employers' representatives and, as such, is the only truly international tripartite consensus on what would be desirable behaviour of enterprises with regard areas covered by labour and social policy. It was intended at its formulation that the content of the ILO MNE Declaration would be reproduced as a chapter in a UN Code on employment and industrial relations. This did not materialise as the UN initiative ultimately collapsed. Work continued in the ILO and, in November 1977, the Declaration was adopted by the ILO Governing Body. The ILO MNE Declaration was updated in 2000 to incorporate the 1998 ILO Declaration on Fundamental Principles and Rights at Work. In contrast with the OECD Guidelines for Multinationals, the ILO MNE Declaration targets companies and governments in all Member

States and is therefore also supported by governments and social partners in developing countries.

The ILO MNE Declaration provides guidance to governments, employers' and workers' organisations, multinational enterprises and national enterprises, in the areas of employment, training, conditions of work and living conditions and industrial relations. Thus, unlike the OECD Guidelines, it only deals with social policy themes.

The Declaration sets out principles in the following areas:

- Employment, including:
  - increasing employment possibilities and standards
  - promoting equality of opportunity and equal treatment in employment
- Training, including:
  - appropriate training for employees in the host country / opportunities for local workers to
  - extend their experience in suitable areas, e.g. labour relations, within the group as a whole
- Working and living conditions, including:
  - no pay, benefits or working conditions which are less favourable than those enjoyed by comparable workers in the host country
  - adequate wages for workers and their families to meet their basic needs
  - effective abolition of child labour
  - instruction about particular dangers and the corresponding safety measures when new products and/or processes are introduced
- Labour relations, including:
  - freedom for workers and employers to organise and associate
  - right for workers to make complaints without suffering disadvantages.

The ILO MNE Declaration is not mandatory, nor is it a code of conduct for business. Rather, it is a checklist or reference for companies in the area of social responsibility. The Declaration also contains no enforcement or complaints mechanism – a key difference from the OECD Guidelines. However, if there is a disagreement over the application of the Declaration, the parties can request the ILO to give an interpretation of the meaning of the disputed provision.

Moreover, there is an ILO Helpdesk which gives guidance and advice on international labour standards, as well as the MNE Declaration:

ILO Helpdesk for Business on International Labour Standards
The ILO Helpdesk provides a free and confidential service that can help companies align their operations with international labour standards.
Contact: assistance@ilo.org or +41 22 799 62 64

Compared to the OECD Guidelines, the ILO MNE Declaration has a lower profile. However, efforts to raise the Declaration's profile are in process and it has also to be recognised that the provisions of the Declaration are (partially) included in the OECD Guidelines and ISO 26000. Moreover, the 2011 CSR Communication of the EU Commission invites "All European-based multinational enterprises to make a commitment by 2014 to respect the ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy." Thus, awareness of the Declaration may increase in due course.

What are the OECD Guidelines for Multinational Enterprises?

The OECD Guidelines for Multinational Enterprises are recommendations from the OECD governments and adhering countries to their multinational enterprises (MNEs) on responsible business conduct abroad. They address business behaviour in ten areas: general policies, disclosure of information, human rights, employment and relations between social partners, environment, combating bribery and extortion, consumer interests, science and technology, competition and taxation.

What is the essence of the OECD Guidelines?

Multinational enterprises should avoid adverse impacts of their own business activities. Which means

- do not cause an adverse impact on matters covered by the Guidelines or
- do not substantially contribute to any such adverse impact
- seek to avert infringement by partners ("This is not intended to shift responsibility")
- encourage suppliers to apply the provisions.

Despite observance of the OECD guidelines by MNEs being voluntary, enterprises are expected to fulfil the recommendations. Moreover, OECD governments have committed to promoting implementation. To this end, the governments have agreed to establish National Contact Points (NCPs) to promote, implement and monitor business behaviour as recommended in the Guidelines. Trade unions and NGOs can invoke the assistance of the NCP, as a mediation and conciliation platform, in the event of disagreements over the implementation of the Guidelines. They increasingly use this mechanism. It is important to note that not all NCPs have the same structure. Moreover, some of the NCPs deal with complaints that relate to the Global Compact.

The Guidelines apply to all units of a multinational enterprise, i.e. to the parent company as well as to its independent business units. The different business units are expected to work together and provide mutual support in order to facilitate compliance with the Guidelines. The Guidelines are not exclusively addressed to large enterprises: they expressly also relate to small and medium-sized enterprises that are active on a multinational scale.

The Guidelines are clear that the first duty of enterprises is to comply with the applicable law of the countries where they operate. The Guidelines neither take precedence over national laws and provisions, nor seek to confront an enterprise with contradictory requirements. In countries where national laws and provisions conflict with the principles and standards of the Guidelines, enterprises should look for ways and means to comply with these principles and standards to the fullest extent possible without contravening the applicable law of the country.

Normally, the implementation of the Guidelines by MNEs will not give rise to disagreements. But in the event that interested parties have questions and complaints on whether an MNE has correctly implemented the Guidelines, they can bring them to the attention of the NCP. The NCP will examine these issues and involve the relevant partners, following the specific procedure provided in the Procedural Guidance. It will assist parties, as a mediation and conciliation platform, to find a solution and reach an amicable settlement. The **conciliatory function** of the NCP takes centre stage. The aim is to reach agreement between the parties involved with support from the NCP. The NCP procedure is mainly used by trade unions and NGOs, but other enterprises or individuals can notify the NCP of cases of possible non-compliance with the Guidelines.

The NCP procedure consists of three phases:

1. The raising of an issue and the decision to accept a case,
2. The assistance process itself, and
3. The conclusion of the procedure.

Adhering countries encourage their MNEs to apply the Guidelines everywhere they do business, while taking into account the specific characteristics of the host country. Multinational enterprises from non-adhering countries are in principle not affected by the Guidelines. However, the Guidelines invite the OECD to start a dialogue with these countries in order to ensure that their enterprises engage in responsible business. OECD business organisations are invited to contribute to disseminating the Guidelines widely in non-OECD countries.

III. What are Codes of Conduct and International Framework Agreements (IFA's)?

Corporate Codes of Conduct

Corporate codes, or codes of conduct, are rules which companies set for themselves in order to embed their environmental and social principles and values systematically in the company operations. Many codes of conduct also relate to the company's supply chain. By

contrast with international framework agreements (IFAs) (see below), codes of conduct are usually formulated by individual companies on their own.

Although they differ widely, codes of conduct might include elements such as:

- orientation on the ILO's core labour standards (effective prevention of exploitative child labour; elimination of forced labour; freedom of association and the right to negotiate collective agreements; non-discrimination in employment and occupation based on nationality, skin colour, religion, ethnic background, political persuasion or sex)
- link with the principles of the UN Global Compact
- affirmation of the Universal Declaration of Human Rights
- environmental commitments
- appropriate working hours
- health and safety standards
- socially responsible business
- supply chains

Codes of conduct can be very helpful to companies for systematically incorporating compliance with environmental and social standards in their business policy. But they must be geared to the individual situation of a company.

When a code of conduct is being devised, a number of aspects need to be taken into account (see below). For instance, codes of conduct do not have the same significance in countries with different legal systems and traditions.

A **sectoral code** for social and environmental issues is a framework of principles that representatives of a business sector, and sometimes also a sectoral trade union, have agreed. This framework usually targets compliance with minimum social standards and fundamental environmental protection measures. When these standards and measures are being decided, sector-specific criteria and requirements are taken into account. With a sectoral code, the companies concerned voluntarily assume the obligation to comply with the agreed principles for socially and environmentally acceptable business.

International Framework Agreements (IFAs)

Companies active internationally are increasingly confronted by requests from trade unions to agree on an international framework agreement (IFA) that is valid worldwide. IFAs are concluded between a multinational enterprise and an international sectoral trade union such as IndustriAll and UNI (Union Network International). The purpose of an IFA is to conclude a

formal agreement between an international sectoral trade union and an internationally active business. However, this creates a situation where, on the one side there is a trade union organisation that is active worldwide with a broad-based membership in many countries, and on the other side an individual business and not a counterpart sectoral employers' organisation. As a rule, IFAs are based on core ILO labour values. In addition, they address themes such as the payment of appropriate wages, the creation of working conditions that respect human dignity, and health and safety at work. Agreements are usually only applicable in the company itself, but they also encompass supplier businesses in individual cases.

For trade unions, IFAs are a way of promoting recognition of their organisation and worker rights at global level, especially in regions and countries where national legislation is inadequate or not enforced. Through IFAs, trade unions gain new possibilities to exert influence at the company level.

Industriall World Conference on Global Framework Agreements, and trade union networks, 17 and 18 October 2012 Frankfurt/Main

IndustriALL Assistant General Secretary Kemal Ozkan: "*We must strategically choose target companies for building networks and genuine global union solidarity. Then the global union should be able to create the infrastructure with the full involvement of affiliates as the real owners of the network.*"

For companies, a possible benefit of IFAs is improvement of dialogue with trade unions, which can be an advantage especially in countries where there are no local trade union discussion partners. Furthermore, an IFA can help to strengthen corporate identity and cohesion in a geographically disparate company. The IFA can enhance a company's stock market value when investors are paying particular attention to the social and environmental impacts of companies' activities. With IFAs, companies accept new binding rules, and proposed draft agreements often comprise serious legal implications which can only be identified and avoided via thorough prior examination before being signed.

Trade unions regard IFAs as the new instrument for industrial relations at the international level which is completely binding on companies. For that reason, public relations considerations should under no circumstances be the main reason for concluding an IFA, since they involve long-term commitments with legal obligations.

International Labour Standards

International Labour Standards (ILS) are legal instruments, drawn up by the ILO constituents (governments, employers and workers) during the International Labour Conference, that set out **international rules on social and working conditions.** They are either **Conventions**, which are legally binding after ratification by ILO Member States, or **Recommendations**, which serve as non-binding guidelines.

Eight Conventions have been identified as "fundamental", covering the following subjects that are considered as **basic principles and rights at work**: freedom of association and collective bargaining; the elimination of forced or compulsory labour; the abolition of child labour; and the elimination of discrimination in employment and occupation. The principles of these Conventions are also covered in the ILO's Declaration on Fundamental Principles and Rights at Work (1998).

The areas covered by other ILS include:

- Occupational Safety and Health
- Wages / Working Time
- Employment Policy, Promotion & Security
- Specific Categories of Workers
- Training and Skills Development
- Labour Administration & Inspection
- Maternity Protection & Social Security
- Indigenous & Tribal People
- Migrant Workers

ILS are addressed to ILO Member States, not to companies. Once a Convention is ratified, governments have to implement and enforce it through national legislation. A company, however, may refer to either ILS or the 1998 Declaration of Fundamental Principles and Right at Work. In some instances, the company may not only refer to these instruments but commit itself to "give effect" to or "act in compliance with" the principles enshrined in them. ILS has become part of company policies and business practices not only when applying national legislation adopted in conformity with ILO Conventions and Recommendations, but also and increasingly, through ***codes of conduct*** and ***IFAs***.

Considering the strong link between ILS and the various company initiatives mentioned above, it is of the utmost importance for companies signing up to IFAs, or committing to a certain code of conduct, to be aware of the exact content of the stated principles, especially since the legal impact of such commitments is not clear prior to thorough analysis.

ILO Helpdesk for Business on International Labour Standards
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Contact: assistance@ilo.org or +41 22 799 62 64

What points need to be considered with regard to CSR codes and international framework agreements?

Each situation is different. The following points may be therefore more or less relevant depending on the situation:

- The decision to adopt a code of conduct or framework agreement must be taken by a company's top management. If the decision is positive, all relevant departments must be involved from start to finish, because sensitive issues linked to labour law, human resources and wage policy are often touched upon.

- Before an agreement is concluded, the balance of costs and benefits needs to be weighed carefully. It should be borne in mind that IFAs take up additional resources, e.g. as a result of monitoring requirements, reporting obligations and meetings at international level with trade union representatives. In addition, IFAs can lead to cross-border trade union action such as solidarity strikes.

- It is very important that companies coordinate with their foreign subsidiaries before they conclude IFAs, so that the situation and the legal consequences can be taken into consideration locally.

- It must be ensured that the obligations resulting from the agreement / code of conduct can be implemented on the ground and that the expectations raised by such agreement can actually be met.

- In the case of a code of conduct, its aim should be clear: is it a declaration of: the company's core values and principles? Or a code of conduct with specific provisions for workers, which the latter might also have to be signatories to.

- In the case of IFAs, the possible implications for relations with local trade unions need to be analysed. What happens if local trade unions are not members of the international trade union confederation concluding the agreement? What happens if the workforce wants to join a national trade union confederation which is not associated with the international sectoral trade union?

- What is the legal status of the framework agreement / code of conduct under the various sets of national legislation? What status does the agreement / code of conduct have in the event of a legal conflict?

- In the case of the self-imposed obligation to pay "fair wages" and operate "appropriate working hours", it should be made clear what exactly is understood by "fair" and "appropriate". How do local agreements on these issues look? Are there statutory requirements? If not, by whom and how should the working conditions be determined?

- What are the consultation and information obligations at international level? The consequences of these obligations should be clarified.

- Can the obligation to allow collective bargaining be implemented under differing local circumstances? What are the statutory framework conditions and corporate practices in different countries?

- What happens when an agreement expires? Can the company take it upon itself not to renew it?

- What obligations arise for supplier companies as a result of an agreement? How can these be implemented?

- ILO Conventions are addressed to states. What does it mean for a company if it is obliged to comply with them? What happens if national laws run counter to individual ILO Conventions? Can the company be held liable for this situation?

A first avenue for finding out which States have alleged problems implementing ILO Conventions can be found in the reports of the ILO Committee on Freedom of Association and the ILO Committee on the Application of Standards. In this regard, it should be pointed out that inclusion in the report of the ILO Committee on Application of Standards does not automatically imply a contravention. In addition, credit insurers active internationally (e.g. Atradius and Euler Hermes) provide detailed information and advice on political risks. It can therefore be helpful for companies to ask their credit insurers about the situation in any given destination country. Moreover, embassies might be in a position to provide information about the situation in a specific country.

IV. Stakeholder Engagement and Reporting – what needs to be taken into account?

Stakeholder Engagement

Stakeholder engagement is a key CSR element. ISO 26000 stipulates that "*an [organisation] should determine who has an interest in its decisions and activities, so that it can understand its impacts and how to address them*." Moreover, the UN Guiding Principles demand in Principle 18 that companies engage in "*… meaningful consultation with potentially affected groups and other relevant stakeholders, as appropriate to the size of the business enterprise and the nature and context of the operation*".

ISO 26000 guidance on stakeholder engagement includes:

- The development of a fair and proper process based on engaging the most relevant stakeholders.

- The interest (or interests) of organisations or individuals identified as stakeholders should be genuine.

- The identification process should seek to ascertain whether they have been or are likely to be impacted by any decision and activity. Where possible and practical, engagement should be with the most representative organisations reflecting these interests.

- Effective stakeholder engagement is based on good faith and goes beyond public relations.

- When engaging stakeholders, an organisation should not give preference to an organised group because it is more “friendly” or supports the organisation's objectives more than another group.

- An organisation should not neglect to engage stakeholders merely because they are silent.

- An organisation should not create or support particular groups to give the impression that it has a dialogue partner when the so-called partner is not in fact independent. Genuine stakeholder dialogue involves independent parties and transparent disclosure of any financial or similar support.

- An organisation should be conscious of the effect of its decisions and activities on the interests and needs of its stakeholders. It should have due regard for its stakeholders as well as their varying capacities and needs to contact and engage with the organisation.

- Stakeholder engagement is more likely to be meaningful when the following elements are present: a clear purpose for the engagement is understood; the stakeholders’ interests have been identified; the relationship that these interests establish between the organisation and the stakeholder is direct or important; the interests of stakeholders are relevant and significant to sustainable development; and the stakeholders have the necessary information and understanding to make their decisions.

Indigenous peoples

Indigenous peoples are considered a particular vulnerable group because, as ISO 26000 states, they have experienced systemic discrimination that has included colonization, dispossession from their lands, separate status from other citizens, and violations of their human rights. The protection of indigenous and tribal peoples’ rights and their involvement in the undertaking of decisions directly affecting them is an important issue relevant to employers.

The rights of indigenous peoples have been addressed by a number of UN instruments, especially the ILO Convention 169 as well as the UN Declaration on the Rights of Indigenous People. Both instruments address governments. ILO Convention 169 has thereby received a strong support from the Employers’ side. ILO Convention 169 is considered a very good instrument of social dialogue, aiming at protecting indigenous people rights, but also with a potential real positive impact on the creation of an economic and social environment that could favour investment and employment creation.

The rights to be consulted and to participate in decision-making constitute the cornerstone of Convention No. 169 and the basis for applying the broader set of rights enshrined in the Convention. Unlike UNDRIP, Convention 169 is legally binding for states which have ratified it. In 2011, the ILO Committee of Experts clarified the following with regard to the general obligation to consult under the Convention 169:

1) Consultations must be formal, full and exercised in good faith; here must be a genuine dialogue between governments and indigenous and tribal peoples characterised by communication and understanding, mutual respect, good faith and the sincere wish to reach a common accord; Appropriate procedural mechanisms have to be put in place at the national level and they have to be in a form appropriate to the circumstances;

2) Consultations have to be undertaken through indigenous and tribal peoples' representative institutions as regards legislative and administrative measures; Consultations have to be undertaken with the objective of reaching agreement or consent to the proposed measures.

Pro forma consultations or mere information will not meet the requirements of the Convention. At the same time, such consultations do not imply a right to veto nor is the result of the consultations necessarily the reaching of agreement or consent.

Child Labour

As the International Labour Organization (ILO) estimates despite the fact that the global number of children in child labour has declined by one third since 2000, there are still **168 million children in child labour,** more than half - **85 million - in hazardous work**. Addressing child labour therefore remains a pressing issue. Children that do not go to school because they have to work not only lose their childhood, but will most likely always be on the margins of the labour market. Moreover, communities will be hampered in their development and business will not have the skills it needs.

There is child labour and there is child labour. On this point, the International Labour Organization (ILO) says: "Not all work done by children should be classified as child labour that is to be targeted for elimination. Children's or adolescents' participation in work that does not affect their health and personal development or interfere with their schooling is generally regarded as being something positive. This includes activities such as helping their parents around the home, assisting in a family business or earning pocket money outside school hours and during school holidays."

The type of child labour that is targeted for elimination is defined as work that deprives children of their childhood, their potential and their dignity, and that is harmful to their physical or mental development including by interfering with their education.

Moreover, the ILO distinguishes between child labour and the worst forms of child labour. This distinction is set out in ILO Convention 182 against the worst forms of child labour. Article 3 is formulated as follows:

“For the purposes of this Convention, the term ‘worst forms of child labour:
a) all forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage and serfdom and forced or compulsory labour, including forced or compulsory recruitment of children for use in armed conflict;
b) the use, procuring or offering of a child for prostitution, for the production of pornography or for pornographic performances;
c) the use, procuring or offering of a child for illicit activities, in particular for the production and trafficking of drugs as defined in the relevant international treaties;
d) work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children.”

For many large and multinational companies, the risk of child labour might be less significant in their own facilities, but more prevalent in their supply chains. However, according to the UN Guiding Principles on Business and Human Rights, a company is expected to take action to seek to mitigate the risk of the impact continuing or recurring when the company is linked to child labour through its operations, products or services by a business relationship.

The ILO jointly with the IOE has identified four main principles when addressing child labour:

1. Understand the consequences of your actions. Rushing to comply with legislation or buyer demands can lead to negative, unintended consequences for children and their families. Consider their welfare when creating a workplace free of child labour.

2. Be proactive rather than reactive: Don't wait to be told or forced to reduce child labour. Be proactive and reduce child labour through internal efforts or work with organisations than can help. Include it as an action item in the company's strategic plan. Being proactive in finding solutions means that the enterprise will avoid bad publicity in the media, fines by the government and dictation by buyers. In addition, the removal of children from work takes time and planning. Being proactive means an enterprise stands a better chance of planning this process carefully.

3. Cooperate with others: Many local and international organisations or coalitions have been formed to fight child labour. Employers' organisations or sectoral bodies might also have active programmes on the issue. All of these groups may be able to help a company design a responsible programme. Other groups can help to monitor labour practices and set codes of conduct.

4. Work within your sphere of influence: Enterprises are responsible for their own workplaces, but they can also have an influence beyond it. They can encourage or even help suppliers to reduce child labour; they can work with other organisations to create awareness; they can support broader programmes to improve education facilities for children, and so on.

In December 2015, IOE and ILO launched “ILO -IOE Child Labour Guidance Tool for Business”, which can also be accessed via the following link: http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/child_labour/EN/_2015-12-16__ILO-IOE_Child_Labour_Guidance.pdf

Forced Labour

Although forced labour is universally condemned and banned, and many believe that it is no longer an issue, there is evidence that the problem persists around the world today in different forms: the International Labour Organization (ILO) estimates that there are almost 21 million people who are victims of forced labour worldwide.

Forced labour takes different forms, including debt bondage, trafficking and other forms of modern slavery. At the international level, the term “forced labour” is defined in the ILO Convention on Forced Labour, 1930 (No. 29) as “all work or service that is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily”.

ILO Convention No. 29 is supported by the ILO Convention on the Abolition of Forced Labour, 1957 (No. 105) that specifies that forced labour, as defined in Convention 29, can never be used as a means of political coercion, for the purpose of economic development, discrimination, labour discipline or as a punishment for having participated in strikes.

The 2014 International Labour Conference (ILC) adopted a Protocol which complements the ILO Forced Labour Convention No. 29 from 1930. Its purpose is to take a more comprehensive approach to forced labour by focusing on prevention, protection and remedy - issues which were not addressed by the Forced Labour Convention in 1930. The Protocol also aims to abolish human trafficking that results in forced labour. The Protocol to the Forced Labour Convention is accompanied by a Recommendation which provides technical guidance for the implementation of the Protocol. The nature of these instruments is as follows:

- The Protocol is an international treaty, subject to ratification. It creates legal obligations applicable to the ratifying State and can be ratified only by those Members that have ratified the Forced Labour Convention 29 (1930);
- The Recommendation has no binding force and is not subject to ratification. It provides guidance on national policy, legislation and practice.

The Protocol and the Recommendation take a very inclusive approach and put special emphasis on the engagement and support of employers’ organisations and businesses. Article 1 of the Protocol for instance states that national action plans should be elaborated in consultation with employers’ and workers’ organisations. Article 2 of the Protocol calls for support in due diligence by both the public and private sectors to prevent and respond to risks of forced or compulsory labour. The Protocol and the Recommendation open up new possibilities for business to be fully included in all the development of State policies with regard to forced labour, and to receive the support needed in fulfilling expectations placed on

business.

What can business do to address forced labour?

The ILO has developed 10 Principles for Business Leaders to Combat Forced Labour and Trafficking. These principles outline some of the steps that companies and employers can take to engage on the issue:

1. Have a clear and transparent company policy, setting out the measures taken to prevent forced labour and trafficking. Clarify that the policy applies to all enterprises involved in a company's product and supply chains;

2. Train human resource, compliance officers, and auditors in means to identify forced labour in practice, and seek appropriate remedies;

3. Provide regular information to shareholders and potential investors, attracting them to products and services where there is a clear and sustainable commitment to ethical business practice including prevention of forced labour;

4. Promote agreements and codes of conduct by industrial sector (as in agriculture, construction and textiles), identifying the areas where there is risk of forced labour, and take appropriate remedial measures;

5. Treat migrant workers fairly. Monitor carefully the agencies that provide contract labour, especially across borders, blacklisting those known to have used abusive practices and forced labour;

6. Ensure that all workers have written contracts, in language that they can easily understand, specifying their rights with regard to payment of wages, overtime, retention of identity documents, and other issues related to preventing forced labour;

7. Encourage national and international events among business actors, identifying potential problem areas and sharing good practice;

8. Contribute to programmes and projects to assist, through vocational training and other appropriate measures, the victims of forced labour and trafficking;

9. Build bridges between governments, workers, law enforcement agencies and labour inspectorates, promoting cooperation in action against forced labour and trafficking;

10. Find innovative means to reward good practice, in conjunction with the media.

Migrants are particularly at risk of forced labour situations. Risks include deception about the nature and conditions of work; retention of passports; illegal wage deductions and the debt.

V. Transparency and Sustainability Reporting

Companies are increasingly called upon to report transparently and openly on their social and environmental behaviour. Pressure on companies from politicians, consumer organisations and NGOs to report on CSR is growing. Denmark, France and the UK are among the European countries which have introduced legislation on reporting. At EU level-regulation on disclosure of non-financial has been adopted.

EU regulation on disclosure of non-financial information

In the EU CSR strategy from October 2011 "A renewed EU strategy 2011-14 for Corporate Social Responsibility", the EU Commission announced to "*present a legislative proposal on the transparency of the social and environmental information provided by companies in all sectors*". On 16 April 2013, the EU Commission launched the Proposal for a directive on non-financial reporting. On 26 February 2014, a political agreement was reached between the European Parliament and the Council on the provisions of such a directive. The provisions on non-financial reporting will be incorporated into the EU "Accounting Directive" (2013/34/EU), which was adopted on 26 June 2013. The details of the directive are the following:

- The new provisions are applicable to "public interest entities" with more than 500 employees. Public interest entities are companies, such as listed undertakings, banks, insurance companies. The EU member states are allowed to open the scope to undertakings that "are of significant public relevance because of the nature of their business, their size or the number of their employees" (opening clause). Therefore, small and medium-sized companies are exempted from the new reporting obligation. Some 6,000 public interest entities in the EU fall under the scope of the Directive.

- The Directive requires EU companies to draw up, on a yearly basis, a statement in their annual report or in a separate sustainability report relating to
  - environmental, social and employee-related matters,
  - respect for human rights,
  - anti-corruption and bribery matters.

- The non-financial statement will have to include a description of the company policy, results of these policies and principal risks related to these matters.

- Furthermore, companies have to report on
  - implemented due diligence processes in relation to the various topics covered (e.g. environmental, social and employee matters)
  - its business relationships, "where relevant and proportionate … which are likely to cause adverse impacts"
  - non-financial key performance indicators.

- Where a company does not pursue policies in relation to these matters, it will have to

explain why. However, there is a safe harbour clause to give companies the possibility not to divulge commercially sensitive information under certain circumstances.

- Auditors may only check that the non-financial information has been provided – no consistency check or opinion. However, Member States are allowed to introduce a consistency check.

- As regards diversity on companies' administrative, management and supervisory bodies, large listed companies will be required to provide information as part of the corporate governance statement on their diversity policy, such as, for instance, on:
    - age,
    - gender,
    - educational and professional background

- Disclosures will set out the objectives of the policy, how it has been implemented, and the results.

- Companies which do not have a diversity policy will have to explain why.

- Auditors check that the non-financial information has been provided.

- The EU Commission will prepare non-binding guidelines, including general and sectorial non-financial KPIs within two years after the adoption of the Directive.

- Members States will have two years to implement the Directive into national law. They shall implement a transposition period of one year. Thus, the legal obligation for large European companies to report on non-financial information will come into force in 2017.

Expectations for corporate transparency are also expressed at the international level. The UN Guiding Principles on Business and Human Rights request that "*business enterprises should be prepared to communicate this (how they address their human rights impacts) externally, particularly when concerns are raised by or on behalf of affected stakeholders. Business enterprises whose operations or operating contexts pose risks of severe human rights impacts should report formally on how they address them. In all instances, communications should:*

A. *Be of a form and frequency that reflect an enterprise's human rights impacts and that are accessible to its intended audiences;*
B. *Provide information that is sufficient to evaluate the adequacy of an enterprise's response to the particular human rights impact involved;*
C. *In turn not pose risks to affected stakeholders, personnel or to legitimate requirements of commercial confidentiality*."

Moreover, ISO 26000 states that an "organization should, at appropriate intervals, report about its performance on social responsibility to the stakeholders affected. […] In reporting to its stakeholders, an organization should include information about its objectives and

performance on the core subjects and relevant issues of social responsibility. It should describe how and when stakeholders have been involved in the organization's reporting on social responsibility. An organization should provide a fair and complete picture of its performance on social responsibility, including achievements and shortfalls and the ways in which the shortfalls will be addressed."

Besides through regulation and soft law, companies are encouraged to produce sustainability reports for a variety of reasons including that transparency with regard to CSR can build trust among customers, employees and the local community, and help strengthen the credibility of companies. This is important, because:

- Trust binds existing customers and helps win new ones in B2C (business to consumer) and B2B (business to business) transactions.
- Trust increases the positive acceptance of the company by the local community and creates a good basis on which conflicts can be resolved constructively and successfully.
- Trust helps companies attract the best brains and to keep employees.
- Furthermore, transparency has an internal effect and can help identify business risks and optimise processes. In the financial markets, a company's social and environmental performances play an increasing role in establishing flotation and stock value.

The benefits to the business of CSR and CSR reporting differ from one company to the next, and must be assessed on a case-by-case basis. Depending on company size, sector and the individual requirements of the different target groups, companies also deploy transparency regarding their social responsibility in different ways. The question of transparency in relation to CSR is as complex as the issue of CSR itself.

Communicating transparently

There are various ways for a company to communicate CSR internally and externally. Depending on the company and the relevant target groups, the need to make particular communication efforts also differs:

- Small and medium-sized enterprises (SMEs), which have few employees and are firmly rooted in the local community, often need to make no formal communication efforts in order to pass on information about their social responsibility. Employees, customers and the local community know the entrepreneur personally and know about his company's commitment and behaviour. Information is passed informally through direct contacts.

- In Business to Business and on the financial market (Social responsible investment), transparency is generated by answering targeted questions. Customer firms and SRI funds send their suppliers questionnaires about their social responsibility and behaviour. There is no generally recognised and standardised survey and assessment procedure in place. Mainstream investors are also increasingly interested in companies' emission data. In addition, companies are increasingly asked about their corporate behaviour by researchers, NGOs, consumer associations as well as individual citizens.

- In Business to Customer, companies make considerable efforts through supplementary voluntary information on packaging, the label or in direct communication with consumers in order to provide them with information about the product and the production process. Via websites, social media, contact forms, email or hotlines, consumers and companies are in close contact with each other, and companies also demonstrate transparency with regard to their social and environmental behaviour. In this context, it is legitimate for companies to also be transparent in the area of CSR to build their profile and image, and to appeal to their customers on the basis of social responsibility.

- Companies organise workshops in order to come into contact with stakeholders, to account for their activities and to discuss social as well as environmental issues. Via information to the press, companies report on new developments, initiatives and projects. Via internal communication channels, companies regularly keep their employees informed. In addition, ever more companies draft a CSR or sustainability report in which they set out their social and environmental behaviour. Lastly, they themselves present their experiences on CSR websites, in good practice compilations and through speaking engagements. In the framework of the UN Global Compact, companies draw up progress reports on their implementation of the principles of the UN Global Compact.

Integrated reporting

- Integrated Reporting aims to integrate financial and non-financial information in one report in order to give a more holistic view on a company. Guidance comes from the International Integrated Reporting Council (IIRC), a global coalition of regulators, investors, companies, standard setters, the accounting profession and NGOs with the mission to establish integrated reporting and thinking within mainstream business practice as the norm in the public and private sectors. IIRC has developed an International Integrated Reporting Framework, which identifies information to be included in an integrated report. According to the Framework, an integrated report includes eight Content Elements that are fundamentally linked to each other and are not mutually exclusive:

- Organizational overview and external environment: What does the organization do and what are the circumstances under which it operates?

- Governance: How does the organisation's governance structure support its ability to create value in the short, medium and long term?
- Business model: What is the organization's business model?
- Risks and opportunities: What are the specific risks and opportunities that affect the organization's ability to create value over the short, medium and long term, and how is the organization dealing with them?
- Strategy and resource allocation: Where does the organization want to go and how does it intend to get there?
- Performance: To what extent has the organization achieved its strategic objectives for the period and what are its outcomes in terms of effects on the capitals?
- Outlook: What challenges and uncertainties is the organization likely to encounter in pursuing its strategy, and what are the potential implications for its business model and future performance?
- Basis of presentation: How does the organization determine what matters to include in the integrated report and how are such matters quantified or evaluated?

There are numerous initiatives with regard to transparency and reporting.

Global Reporting Initiative (GRI),

The Global Reporting Initiative (GRI), originally started by CERES (Coalition for Environmentally Responsible Economies) and UNEP (United Nations Environment Programme), is an independent multi-stakeholder initiative which has developed guidelines for sustainability reporting. The GRI guidelines set out reporting principles as well as specific content for the sustainability report. They structure sustainability reporting in terms of economic, ecological and social performance. GRI reporting is based on the following principles:

Principles for Defining Report Content

- The organisation should identify its stakeholders, and explain how it has responded to their reasonable expectations and interests.
- The report should present the organisation's performance in the wider context of sustainability.
- The report should cover aspects that:

- Reflect the organisation's significant economic, environmental and social impacts; or
- Substantively influence the assessments and decisions of stakeholders

- The report should include coverage of material aspects and their boundaries sufficiently to reflect significant economic, environmental and social impacts, and to enable stakeholders to assess the organisation's performance in the reporting period.

Principles for Defining Report Quality

- The report should reflect positive and negative aspects of the organisation's performance to enable a reasoned assessment of overall performance.

- The organisation should select, compile and report information consistently. The reported information should be presented in a manner that enables stakeholders to analyse changes in the organisation's performance over time, and that could support analysis relative to other organisations.

- The reported information should be sufficiently accurate and detailed for stakeholders to assess the organisation's performance.

- The organisation should report on a regular schedule so that information is available in time for stakeholders to make informed decisions.

- The organisation should make information available in a manner that is understandable and accessible to stakeholders using the report.

- The organisation should gather, record, compile, analyse and disclose information and processes used in the preparation of a report in a way that they can be subject to examination and that establishes the quality and materiality of the information.

Categories and Aspects of the GRI Guidelines

Category:	**Economic**	
Aspects:	• Economic Performance • Market Presence • Indirect Economic Impacts • Procurement Practices	
Category:	**Environmental**	
Aspects:	• Materials • Energy • Water • Biodiversity • Emissions • Effluents and Waste • Products and Services	• Compliance • Transport • Overall • Supplier Environmental Assessment • Environmental Grievance Mechanisms
Category:	**Social**	
Sub-Category	***Labour Practices and Decent Work***	***Human Rights***
Aspects:	• Employment • Labour/Management Relations • Occupational Health and Safety • Training and Education • Diversity and Equal Opportunity • Equal Remuneration for Women and Men • Supplier Assessment for Labour Practices • Labour Practices Grievance Mechanisms	• Investment • Non-discrimination • Freedom of Association and Collective Bargaining • Child Labour • Forced or Compulsory Labour • Security Practices • Indigenous Rights • Assessment • Supplier Human Rights Assessment • Human Rights Grievance Mechanisms
Sub-Category	***Society***	***Product Responsibility***
Aspects:	• Local Communities • Anti-corruption • Public Policy • Anti-competitive Behaviour • Compliance • Supplier Assessment for Impacts on Society • Grievance Mechanisms for Impacts on Society	• Customer Health and Safety • Product and Service Labeling • Marketing Communications • Customer Privacy • Compliance

United Nations Guiding Principles Reporting Framework

The UN Guiding Principles Reporting Framework, developed by the *independent, non-profit center for business and human rights practice Shift and the auditing company MAZARS,* is a comprehensive guidance for companies to report on human rights issues in line with the United Nations Guiding Principles on Business and Human Rights (UNGPs). The Framework was launched in May 2015.

The Reporting Framework is composed of 31 questions that enable companies to report on their human rights performance, regardless of size or how far they have progressed in implementing their responsibility to respect human rights.

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The Reporting Framework is divided into three parts:

Part A has two overarching questions, which focus on the company's commitment to and governance of human rights risk management.

Part B provides a filter point for the reporting company to narrow the range of human rights issues on which it will focus the remainder of its reporting under Part C. The focus is on those human rights issues that are salient within its activities and business relationships.

Part C has six overarching questions, each with one or more supporting questions, which focus on the effective management of each of the salient human rights issues on which the company is reporting.

The overarching questions in Parts A and C focus on general, relevant information about the company's efforts to meet its responsibility to respect human rights. They are designed to enable responses from any company, including small companies and those at a relatively early stage in the process. Responding to the eight overarching questions, in addition to the information requirements under Part B, is the basic threshold for using the UN Guiding Principles Reporting Framework.

In addition to the overarching questions the Reporting framework includes supporting questions which would improve the quality of the reporting company's response to the overarching question. Each company can assess how many of these supporting questions it can answer, and to what extent. Companies should be able, over time, to address these questions more fully and deeply, thereby providing more robust reporting overall.

The UN Global Compact Communication on Progress

The Communication on Progress (COP) is an annual disclosure to stakeholders on progress made in implementing the ten principles of the UN Global Compact in the areas of human rights, labour, environment and anti-corruption, and in supporting broader UN development goals. The COP is posted on the Global Compact website by business participants. Failure to issue a COP will change a participant's status to non-communicating and can eventually lead to the expulsion of the participant.

Minimum Requirements are:

- A statement by the chief executive expressing continued support for the Global Compact.

- A description of practical actions (i.e., disclosure of any relevant policies, procedures, activities) in each of the four issue areas. In cases where a COP does not address one or more of the four issue areas, it must provide an explanation.

- A measurement of outcomes (i.e., the degree to which targets/performance indicators were met, or other qualitative or quantitative measurements of results).

- Statement can be provided in the language of the company.

There are three different COP levels:

- GC Active: Reports that meet the minimum requirements, including a CEO statement of support, a description of actions in the four issue areas, and a measurement of outcomes.

- GC Advanced: Reports that qualify to GC Active and, in addition, disclose information on the company's implementation of sustainability advanced criteria and best practices

- GC Learner: Reports that disclose information on some of the minimum requirements, but not on all of them.

Non-business participants must submit a Communication on Engagement (COE) every two years. The COE mirrors the COP: It requires

- Statement of continued support by the chief executive of equivalent
- Description of Action
- Measurement of Outcomes

Corporate Human Rights Benchmark Project (CHRBP).

The CHRBP is a joint initiative of the Business and Human Rights Resource Centre, some major investors, the Institute for Human Rights and Business, EIRIS and VBDO. The aim of the initiative is to rank the top 500 globally listed companies on their human rights policy, process and performance. The CHRBP will start in 2016 with the 100 biggest listed companies in some selected sectors.

The CHRBP will use publicly available information and will create a portal where business can report relevant information.

The idea is that investors will be better equipped with information to direct investments to companies actually performing against human rights standards and away from those who are not and that business will be incentivised to make information publicly available and when adverse events do occur they will be more likely to demonstrate "learning", resulting in greater preventative measures as well as adequate remedies for victims.

There are also many regional and national frameworks, as for instance the Islamic Reporting Initiative (IRI).

The Islamic Reporting Initiative (IRI) is an industry framework for measuring, evaluating and reporting on Corporate Sustainability and Social Responsibility (CSR). It is the first integrated CSR reporting tool based on Islamic business principles and values.

The IRI framework provides comprehensive metrics and methods for effectively measuring and reporting on CSR, with a particular focus on short- and long-term investments in extensive and relevant social and environmental aspects, including:

- Health provision and promotion
- Social investment
- Youth engagement
- Empowerment of the local workforce and entrepreneurship
- Development of STEM skills and knowledge transfer
- Environmental sustainability

www.islamicreporting.org

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Annex

Draft Resource Guide

Instruments, Initiatives and Institutions

CSR relevant Instruments and Guidelines

ISO 26000

- **Social responsibility - Discovering ISO 26000**, ISO, 2010, 8 pages ► http://www.iso.org/iso/discovering_iso_26000.pdf

- **IOE Fact Sheet on ISO 26000**, IOE 2012, 2 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Other%20International%20Organisations/ISO/EN/_2012-09-19__Fact_Sheet_for_Business_CSR_Guidance_-_ISO_26000__final_.pdf

- **ISO 26000 Communication protocol**, ISO 26000 PPO SAG, 2012, 2 pages ► http://www.iso.org/iso/n15_rev_1_ppo_sag_-_communication_protocol.pdf

- **Handbook for Implementers of ISO 26000, Global Guidance Standard on Social Responsibility**, Ecologia, 2011, 35 pages ► http://www.ecologia.org/isosr/ISO26000Handbook.pdf

- **ISO 26000 Guidance on social responsibility: Practical Guide for Small and Medium-sized Enterprises**, The Royal Norwegian Society for Development, 2011, 31 pages ► http://responsabilitate-sociala.org/wp-content/uploads/2011/08/ISO_26000_Practical_Guide_SITE.pdf

- **NORMAPME User Guide for European SMEs on ISO 26000 Guidance on Social Responsibility**, NORMAPME, 2011, 13 pages ► http://www.normapme.eu/public/uploads/files/csr%20user%20guide/User%20guide%20ISO26000_version%20EN_final_18072011.pdf

- **GRI and ISO 26000: How to use the GRI Guidelines in conjunction with ISO 26000**, GRI, 2010, 28 pages ► https://www.globalreporting.org/resourcelibrary/How-To-Use-the-GRI-Guidelines-In-Conjunction-With-ISO26000.pdf

Further Information:

- **ISO**: http://www.iso.org/iso/home/standards/iso26000.htm
- **IOE**: http://www.ioe-emp.org/other-international-organizations/iso/

OECD Guidelines for Multinational Enterprises

- **OECD Guidelines for Multinational Enterprises** ► http://mneguidelines.oecd.org/text/

- **The 2011 OECD Guidelines for Multinational Enterprises. An Introduction for Business**. BDA and VNO-NCW, 2011, 22 pages ► http://www.biac.org/pubs/mne_guidelines/VNONCW-BDA_Brochure_OECD_MNE%20Guidelines.pdf

- **OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas**. Second edition, November 2012. 122 pages. ► http://www.oecd.org/daf/inv/mne/GuidanceEdition2.pdf

Further Information:

- **OECD**: http://www.oecd.org/corporate/mne/
- **BIAC**: http://www.biac.org/mne_guidelines.htm

Tripartite declaration of principles concerning multinational enterprises and social policy (MNE Declaration)

- **Tripartite declaration of principles concerning multinational enterprises and social policy** (MNE Declaration) ► http://www.ilo.org/empent/Publications/WCMS_094386/lang--en/index.htm

- **Tripartite declaration of principles concerning multinational enterprises and social policy. An Employers' Guide**, IOE, 2004, 28 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/csr/EN/%282004-03%29%20MNE%20Declaration%20Employers%20Guide.pdf

- **Short overview of the Principles of the MNE Declaration**, ILO, 2006, 1 page ► http://www.ilo.org/empent/Publications/WCMS_094387/lang--en/index.htm

Further Information:

- **ILO Multinational Enterprise Department**: http://www.ilo.org/global/topics/employment-promotion/multinational-enterprises/lang--en/index.htm
- **ILO Helpdesk for Business on International Labour Standards**: assistance@ilo.org or +41 22 799 62 64, http://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/documents/publication/wcms_160164.pdf
- **IOE:** http://www.ioe-emp.org/international-labour-organization/

UN Global Compact

- **Website UN Global Compact** ► http://www.unglobalcompact.org/

- **Blueprint for Corporate Sustainability Leadership within the Global Compact**, Global Compact, 2010, 14 pages ► http://www.unglobalcompact.org/resources/229

- **UN Global Compact Management Model**, Global Compact and Deloitte, 2010, 30 pages ► http://www.unglobalcompact.org/resources/231

- **After the Signature – A Guide to Engagement in the Global Compact**, Global Compact, 2008, 42 pages ► http://www.unglobalcompact.org/resources/241

- **UN Global Compact – Corporate Sustainability in the World Economy**, Global Compact, 2006, 6 pages ► http://www.unglobalcompact.org/resources/240

- **Global Compact Local Networks Brochure**, Global Compact, 2011, 6 pages ► http://www.unglobalcompact.org/resources/312

- **IOE Guide to the Global Compact**, IOE, 2004, 16 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Other%20International%20Organisations/Global%20Compact/EN/%282004-09%29%20Global%20Compact.pdf

- **Enhancing Collaboration with the UN, Global Compact Local Networks and the Private Sector**, IOE intervention at the United Nations System Private Sector Focal Points Meeting in Geneva, 24 – 25 April 2013, 3 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Other%20International%20Organisations/Global%20Compact/EN/_2013-04-24__UN_System_Private_Sector_Focal_Point_Meeting_-_Global_Compact_Intervention_MT.pdf

Further Information:

- **Global Compact**: http://www.unglobalcompact.org/
- **IOE**: http://www.ioe-emp.org/other-international-organizations/global-compact/

UN Guiding Principles on Business and Human Rights

- **UN Guiding Principles on Business and Human rights** ► http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf

- **The UN Guiding Principles on Business and Human rights. An Introduction**. The UN Working Group on Business and Human Rights, 2013, 4 pages ► http://www.ohchr.org/Documents/Issues/Business/Intro_Guiding_PrinciplesBusinessHR.pdf

- **The Corporate Responsibility to Respect Human Rights. Interpretive Guide**. Office of the High Commissioner for Human Rights, 2012, 98 pages ► http://www.ohchr.org/Documents/Publications/HR.PUB.12.2_En.pdf

- **UN Guiding principles on Business and Human rights. Employers' Guide**, IOE, 2012, 17 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/business_and_human_rights/EN/_2012-02__UN_Guiding_Principles_on_Business_and_Human_Rights_-_Employers__Guide.pdf

- **Fact Sheet for Business and Human Rights**, IOE, 2012, 2 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/business_and_human_rights/EN/_2012-01-11__G-02_Fact_Sheet_for_Business_-_Business_and_Human_Rights.pdf

- **Webinar on the UN Guiding Principles on Business and Human Rights,** IOE, 2012 ► http://www.youtube.com/watch?v=jpYTfIItm1I&feature=youtu.be

- **Employment & Recruitment Agencies Sector Guide on Implementing the UN Guiding Principles on Business and Human Rights**, EU Commission, 2013, 100 pages ► http://ec.europa.eu/enterprise/policies/sustainable-business/files/csr-sme/csr-era-hr-business_en.pdf

- **ICT Sector Guide on Implementing the UN Guiding Principles on Business and Human Rights**, EU Commission, 2013, 102 pages► http://ec.europa.eu/enterprise/policies/sustainable-business/files/csr-sme/csr-ict-hr-business_en.pdf

- **Oil and Gas Sector Guide on Implementing the UN Guiding Principles on Business and Human Rights**, EU Commission, 2013, 96 pages ► http://ec.europa.eu/enterprise/policies/sustainable-business/files/csr-sme/csr-oag-hr-business_en.pdf

- **My business and human rights. A guide to human rights for small and medium-sized enterprises**, EU Commission, 2012, 28 pages ► http://ec.europa.eu/enterprise/policies/sustainable-business/files/csr-sme/human-rights-sme-guide-final_en.pdf

- **Human rights in the mining and metals industry. Integrating human rights due diligence into corporate risk management processes**, International Council on Mining and Metals (ICMM), 2012, 64 pages ►

http://www.icmm.com/page/75929/human-rights-in-the-mining-and-metals-industry-integrating-human-rights-due-diligence-into-corporate-risk-management-processes

- **Integrating human rights into environmental, social and health impact assessments. A practical guide for the oil and gas industry**, IPIECA, 2013, 48 pages ► http://www.ipieca.org/publication/integrating-human-rights-environmental-social-and-health-impact-assessments-practical-gu

- **Human rights due diligence process: a practical guide to implementation for oil and gas companies,** IPIECA, 2012, 16 pages ► http://www.ipieca.org/publication/human-rights-due-diligence-process-practical-guide-implementation-oil-and-gas-companies

Further Information:

- **UN Working Group on Business and Human Rights**: http://www.ohchr.org/EN/Issues/Business/Pages/WGHRandtransnationalcorporationsandotherbusiness.aspx
- **Business & Human Rights Resource Centre**: http://www.business-humanrights.org/SpecialRepPortal/Home/Protect-Respect-Remedy-Framework/GuidingPrinciples
- **IOE**: http://www.ioe-emp.org/policy-areas/business-and-human-rights/
- **Shift:** http://www.shiftproject.org/
- **The Danish Institute for Human Rights:** http://www.humanrightsbusiness.org/
- **Institute for Human Rights and Business:** http://www.ihrb.org/

CSR Issues

Anti-Corruption

- **Stand Together Against Corruption: A Practical Guide to Help Prevent Corruption in the Supply Chain**, Global Compact, 2013, 16 pages ► http://supply-chain.unglobalcompact.org/site/article/145

- **The fight against bribery and corruption. A Guide for Employers**, IOE, 2009, 28 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/corruption/EN/2009_IOE_Guide_on_Corruption_-_The_Fight_against_Bribery_and_Corruption.pdf

- **Fighting Corruption in the Supply Chain: A Guide for Customers and Suppliers**, Global Compact, 2010, 64 pages ► http://www.unglobalcompact.org/docs/issues_doc/supply_chain/fighting_corruption_in_the_supply_chain.pdf

- **The fight against bribery and corruption. A Guide for Employers**, IOE, 2009, 28 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/corruption/EN/2009_IOE_Guide_on_Corruption_-_The_Fight_against_Bribery_and_Corruption.pdf

- **ICC Rules on Combating Corruption**, ICC, 2011, 20 pages ► http://www.iccwbo.org/Data/Policies/2011/ICC-Rules-on-Combating-Corruption-2011/

- **ICC Guidelines on Whistleblowing**, ICC, 7 pages ► http://www.biac.org/pubs/anti-bribery_resource/ICC_Whistleblowing_Guidelines.pdf

- **Anti-Corruption Ethics and Compliance Handbook for Business**, OECD – UNODC – World Bank, 2013, 128 pages ► http://www.oecd.org/corruption/Anti-CorruptionEthicsComplianceHandbook.pdf

- **An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide**, United Nations Office on Drugs and Crime, 2013, 118 pages ► http://www.unodc.org/documents/corruption/Publications/2013/13-84498_Ebook.pdf

- **Reporting Guidance on the 10th Principle Against Corruption**, Global and Transparency International, 2009, 44 pages ► http://www.unglobalcompact.org/docs/issues_doc/Anti-Corruption/UNGC_AntiCorruptionReporting.pdf

- **Clean Business is Good Business**, UNGC/ICC/Transparency International/WEF, 2008, 4 pages ► http://www.unglobalcompact.org/docs/issues_doc/Anti-Corruption/clean_business_is_good_business.pdf

Further Information:

- **BIAC**: http://www.biac.org/pubs/anti-bribery_resource/guide.htm
- **ICC:** http://www.iccwbo.org/advocacy-codes-and-rules/areas-of-work/corporate-responsibility-and-anti-corruption/

Child labour

- **Guide for Employers on eliminating Child Labour**, IOE and ILO, 2001, 96 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/child_labour/EN/%282001%29%20Child%20Labour%20Employers%20Handbook.pdf

- **The US Government online toolkit for responsible businesses on reducing child labour and forced labour** ► www.dol.gov/ChildLaborBusinessToolkit

- **Children's Rights and Business Principles**, Global Compact, UNICEF and Safe the children, 2012, 40 pages ► http://www.unglobalcompact.org/issues/human_rights/childrens_principles.html

Further information:

- ➢ **IOE**: http://www.ioe-emp.org/policy-areas/child-labour/
- ➢ **Child Labour Platform**: http://www.ilo.org/ipec/Action/CSR/clp/lang--en/index.htm

ILO Conventions on Child Labour:

- **C138 - Minimum Age Convention**, 1973 (No. 138): http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C138
- **C182 - Worst Forms of Child Labour Convention**, 1999 (No. 182): http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C182

Other Internationally recognised conventions:

- **The UN Convention on the Rights of the Child**, 1990: http://www.ohchr.org/en/professionalinterest/pages/crc.aspx

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Forced Labour and Human Trafficking

- **Handbook for employers and business on combating forced labour (currently been updated with additional sector specific booklets**), ILO, 2008, 158 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/forced_labour/EN/_2012-02-29__A_Handbook_for_Employers___Business_ILO.pdf

- **The Dhaka Principles for Migration with Dignity**, Institute for Human Rights and Business, 2013, 1 page ► www.dhaka-principles.org/

Further Information

- ➢ **IOE:** http://www.ioe-emp.org/policy-areas/forced-labour/

ILO Conventions on Forced Labour:

- **C. 29 - Forced Labour Convention**, 1930 (No. 29): http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C029

- **C. 105 Abolition of Forced Labour Convention**, 1957 (No. 105): http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C105

ILO Convention on Private Recruitment agencies:

- **C181 - Private Employment Agencies Convention**, 1997 (No. 181): http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO:12100:P12100_ILO_CODE:C181

Internationally recognised anti-human trafficking instrument:

- **The UN Protocol to Prevent, Suppress and Punish Trafficking in Persons**, especially women and children (The "Palermo Protocol"): http://www.palermoprotocol.com/general/the-palermo-protocol.

Human Rights Generally

- **Guide for Integrating Human Rights into Business Management,** Business Leaders Initiative on Human Rights (BLIHR), the UN Global Compact and the Office of the UN High Commissioner for Human Rights (OHCHR), online tool ► http://www.integrating-humanrights.org/home

- **Human Rights Translated. A Business Reference Guide,** Castan Centre for Human Rights Law, International Business Leaders Forum, and Office of the United Nations High Commissioner for Human Rights, 2008, 168 pages ► http://human-rights.unglobalcompact.org/doc/human_rights_translated.pdf

- **How to do Business with Respect for Human Rights: A Guidance Tool for Companies**, Global Compact Network Netherlands, Jun 2010, 178 pages ► http://www.gcnetherlands.nl/docs/how_to_business_with_respect_for_human_rights_gcn_netherlands_june2010.pdf

- **"The Arc of Human Rights Priorities: A New Model for Managing Business Risk"**, Human Rights and Business Project, Danish Institute For Human Rights & UN Global Compact, Jan 2011, 24 pages ► http://www.business-humanrights.org/media/documents/arc-human-rights-priorities-9-mar-2011.pdf

- **A Guide for Business How to Develop a Human Rights Policy,** United Nations Global Compact Office and Office of the United Nations High Commissioner for Human Rights, 2011, 28 pages ► http://www.unglobalcompact.org/docs/issues_doc/human_rights/Resources/HR_Policy_Guide.pdf

- **Conducting an effective human rights impact assessment,** BSR, 2013, 30 pages ► http://www.bsr.org/reports/BSR_Human_Rights_Impact_Assessments.pdf

- **Human Rights Impact Assessments: A tool towards better business accountability"**, CSR Europe, 2010, 23 pages ► http://www.reports-and-materials.org/Impact-assessments-CSR-Europe-June-2010.pdf

- **Human rights training tool - 3rd edition**, IPIECA, 2012, 22 slides ► http://www.ipieca.org/library?page=1&tid[0]=7&tid_1[0]=12

Further Information:

- **Business & Human Rights Resource Centre** ► http://www.business-humanrights.org/
- **IOE**: http://www.ioe-emp.org/policy-areas/business-and-human-rights/¨
- **Global Compact Human Rights and Business Dilemmas Forum:** http://human-rights.unglobalcompact.org/
- **Shift:** http://www.shiftproject.org/
- **The Danish Institute for Human Rights:** http://www.humanrightsbusiness.org/
- **Institute for Human Rights and Business:** http://www.ihrb.org/

Human Rights Conventions:

- **UN Universal Declaration of Human Rights** (1948): http://www.ohchr.org/en/udhr/pages/introduction.aspx
- **International Covenant on Civil and Political Rights**: http://www.ohchr.org/EN/ProfessionalInterest/Pages/CCPR.aspx
- **International Covenant on Economic, Social and Cultural Rights**: http://www.ohchr.org/EN/ProfessionalInterest/Pages/CESCR.aspx
- **ILO Declaration on Fundamental Principles and Rights at Work**: http://www.ilo.org/declaration/lang--en/index.htm

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<u>Non-Discrimination</u>

- **Employers' guide on promoting equal opportunity and treatment and preventing discrimination at work in China**, China Enterprise Confederation (CEC) and the ILO, 2011, 119 pages ► http://www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/---ilo-beijing/documents/publication/wcms_191675.pdf

- **Fact Sheet on Diversity**, IOE, 2013, 2 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/diversity/EN/_2013-02-04__Fact_Sheet_on_Diversity.pdf

Further Information:

- **IOE:** http://www.ioe-emp.org/policy-areas/diversity/

ILO Convention on non-discrimination:

- **C111 - Discrimination** (Employment and Occupation) Convention, 1958 (No. 111): http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C111
- **C100 - Equal Remuneration Convention**, 1951 (No. 100): http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C100

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- **Operational level grievance mechanisms: good practice survey**, IPIECA, 2012, 32 pages ► http://www.ipieca.org/publication/operational-level-grievance-mechanisms-good-practice-survey

- **Dispute or dialogue? Community perspectives on company-led grievance mechanisms**, International Institute for Environment and Development, 2013, 166 pages ► http://pubs.iied.org/pdfs/16529IIED.pdf

- **Embedding Rights Compatible Grievance Processes for External Stakeholders Within Business Culture**, Corporate Social Responsibility Initiative, Harvard Kennedy School, 2009, 27 pages ► http://www.hks.harvard.edu/m-rcbg/CSRI/publications/report_36_sherman_grievance.pdf

- **Addressing Grievances from Project-Affected Communities. Guidance for projects and companies on designing grievance mechanisms**, International Finance Cooperation, 2009, 44 pages ► http://www.ifc.org/wps/wcm/connect/cbe7b18048855348ae6cfe6a6515bb18/IFC%2BGrievance%2BMechanisms.pdf?MOD=AJPERES&CACHEID=cbe7b18048855348ae6cfe6a6515bb18

- **Rights Compatible Grievance Mechanisms, A Guidance Tool For Companies and their Stakeholders**, Corporate Social Responsibility Initiative John F. Kennedy School of Government Harvard University, 2008, 48 pages ► http://www.reports-and-materials.org/Grievance-mechanisms-principles-Jan-2008.pdf

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Responsible Supply Chain Management

- **Supply Chain Sustainability. A Practical Guide for Continuous Improvement**, Global Compact and Business for Social Responsibility, 2010, 35 pages ►

http://www.unglobalcompact.org/docs/issues_doc/supply_chain/SupplyChainRep_spread.pdf

- **A Practical Guide for Continuous Improvement for Small and Medium Enterprises**, Global Compact and Business for Social Responsibility, 2011, 2 pages ►http://www.unglobalcompact.org/docs/issues_doc/supply_chain/Supply_Chain_Practical_Guide_SMEs.pdf

- **Sustainable Purchasing and Supply Chain Management**, Business & Society Belgium, 2012, 44 pages ► http://www.businessandsociety.be/te_assets/getFile/f1efb4f091cd779f16ede762a7661b2a.pdf

- **Reference Tool on Supply Chain Social Performance Management Systems**, Global Social Compliance Programme, 2012, 53 pages ► http://www.gscpnet.com/gscpfiles/GSCP_Ref_tool_on_SPMS_Dec2012.pdf

- **The Business Case for Supply Chain Sustainability. A Brief for Business Leaders**, Business for Social Responsibility, 2010, 10 pages ► http://www.bsr.org/reports/Beyond_Monitoring_Business_Case_Brief_Final.pdf

- **Unchaining Value. Innovative approaches to sustainable supply**, SustainAbility, UNEP and Global Compact, 2008, 24 pages► http://www.unglobalcompact.org/docs/news_events/8.1/unchaining_value.pdf

- **The business and its supply chain: a management alternative. Guide for the Responsible Management of the Supply Chain**, United Nations Global Compact Network Spain, 2009, 37 pages ► http://www.unglobalcompact.org/docs/issues_doc/labour/tools_guidance_materials/Guide_for_the_responsible_Management_of_the_Supply_Chain.pdf

- **Respecting Human Rights Through Global Supply Chains**, Shift, 2012, 26 pages ► http://shiftproject.org/sites/default/files/%20Respecting%20Human%20Rights%20Through%20Global%20Supply%20Chains%20Report.pdf

Further Information:

- **Portal for Responsible Supply Chain Management**: http://www.csr-supplychain.org/
- **Global Compact Sustainable Supply Chain Portal**: http://supply-chain.unglobalcompact.org/site/resourcesLanding/page:3
- **Business Compliance Initiative**: http://www.bsci-intl.org/

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- **Stakeholder Engagement: A Good Practice Handbook for Companies Doing Business in Emerging Markets**, International Finance Cooperation, 2007, 201 pages ► http://www.ifc.org/wps/wcm/connect/topics_ext_content/ifc_external_corporate_site/ifc+sustainability/publications/publications_handbook_stakeholderengagement__wci__1319577185063

- **Setting up a Multi-Stakeholder Panel as a Tool for Effective Stakeholder Dialogue**, Global Compact, 2010, 10 pages ► http://www.unglobalcompact.org/docs/issues_doc/human_rights/Resources/Stakeholder_Panels_Good_Practice_Note.pdf

- **Risks, Threats, and Opportunities of Multi-Stakeholder Dialogue**, Research Center on Economics and Society (CIES), 4 pages ► http://www.grupcies.com/boletin/images/stories/PDFBoletin/ArticuloI_Edic_55.pdf

- **Back to Basics: How to Make Stakeholder Engagement Meaningful for Your Company**, Business for Social Responsibility, 2012, 19 pages ► http://www.bsr.org/reports/BSR_Five-Step_Guide_to_Stakeholder_Engagement.pdf

- **Guide to Engaging with NGOs**, Business for Social Responsibility, 2001, 56 pages ► http://www.commdev.org/files/1922_file_BSR_Guide_to_Engaging_NGOs.pdf

- **Engage your community stakeholders**, Network for Business Sustainability, 2012, 18 pages ► http://nbs.net/wp-content/uploads/Community-Engagement-Guide.pdf

- **Guide to Successful Corporate-NGO Partnerships**, Global Environmental Management Initiative and Environmental Defense Fund, 2008, 36 pages ► http://www.gemi.org/resources/gemi-edf%20guide.pdf

- **Conducting Meaningful Stakeholder Consultation in Myanmar**, Shift, 2013, 49 pages ► http://shiftproject.org/sites/default/files/Conducting%20Meaningful%20Stakeholder%20Consultation%20in%20Myanmar_1.pdf

- **Practices and Principles for Successful Stakeholder Engagement**, SustainAbility, 2007, 4 pages ► http://www.csr-weltweit.de/uploads/tx_jpdownloads/SustainAbility_Practices_and_Principles_for_successful_stakeholder_engagement.pdf

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Transparency and Reporting

- **Global Reporting Initiative**: https://www.globalreporting.org

- **GRI Standars and Reporting**: https://www.globalreporting.org/standards/Pages/default.aspx

- **Ready to report**? Introducing sustainability reporting for SMEs, GRI 2014, 20 pages ► https://www.globalreporting.org/resourcelibrary/Ready-to-Report-SME-booklet-online.pdf

- Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups: http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2014:330:FULL&from=EN

- UN Global Compact Policy on Communicating Progress, UN GC, March 2013, 3 pages ► https://www.unglobalcompact.org/docs/communication_on_progress/COP_Policy.pdf

- Basic Guide Communication on Progress, UN GC, 2012, 16 pages ► https://www.unglobalcompact.org/docs/communication_on_progress/Tools_and_Publications/COP_Basic_Guide.pdf

- International Integrated Reporting Framework, 2013, 37 pages ► http://integratedreporting.org/wp-content/uploads/2013/12/13-12-08-THE-INTERNATIONAL-IR-FRAMEWORK-2-1.pdf

- The Sustainability Code Benchmarking sustainable economy, German Council for Sustainable Development, 2015, 19 pages ► http://www.nachhaltigkeitsrat.de/uploads/media/RNE_The_Sustainability_Code_Text_no_47_January_2015.pdf

- UN Guiding Principles Reporting Framework, Shift & Mazars, 2015, 8 pages ► http://www.ungpreporting.org/wp-content/uploads/2015/03/UNGPReportingFramework_Feb2015.pdf

- Corporate Human Rights Benchmark project ► http://business-humanrights.org/en/corporate-human-rights-benchmark

CSR relevant Standards, Frameworks and Reference Texts

EU-CSR Framework

- **EU-CSR Communication**, 2011, 15 pages ► http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0681:FIN:EN:PDF

- **BUSINESSEUROPE Position Paper on the CSR Strategy of the EU Commission**, BUSINESSEUROPE, 2012, 7 pages ► http://www.businesseurope.eu/DocShareNoFrame/docs/2/PEAEMKOADAPGPFCJHFPNIOOKPDWY9DBDP19LTE4Q/UNICE/docs/DLS/2012-00025-E.pdf

Further Information:

- **EU Commission**: http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/index_en.htm

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International Labour Standards

- **Fact Sheet International Labour Standards**, IOE, 2012, 2 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/international_labour_standards/EN/2012_01_IOE_Factsheet_for_Business_-_ILS__final_.pdf

- **Position Paper International Labour Standards**, IOE, 2011, 19 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/international_labour_standards/EN/_2011-10__ILS._IOE_Policy_Position.pdf

- **Fact Sheet how the International Labour Organization supervises international labour standards**, IOE, 2013, 2 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/international_labour_standards/EN/_2013-08-12__FS_for_business_-__ILO_and_supervision_of_standards__edited_final_.pdf

- **Toolkit for Employers on International Labour Standards**, IOE–ACT/EMP, 2013, 38 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/international_labour_standards/EN/_2013-11-15__IOE_ACT_EMP_ILS_TOOLKIT_C87.pdf

- **Fact Sheet The ILO and OSH standards**, IOE, 2013, 2 pages ► http://www.ioe-emp.org/fileadmin/ioe_documents/publications/Policy%20Areas/osh/EN/_2013-10-07___IOE_Fact_Sheet_on_ILO_standards_on_OSH__final_.pdf

Further Information:

- **IOE**: http://www.ioe-emp.org/policy-areas/international-labour-standards/
- **ILO Standards**: http://www.ilo.org/public/english/standards/norm/index.htm
- **ILO Conventions and Recommendations**: http://www.ilo.org/ilolex/index.htm
- **ILO Fundamental Principles and Rights at Work**: http://www.ilo.org/dyn/declaris/DECLARATIONWEB.INDEXPAGE
- **ILO**: Employers' Bureau. http://www.ilo.org/public/english/dialogue/actemp/
- **ILO Helpdesk for Business on International Labour Standards**: assistance@ilo.org or +41 22 799 62 64, http://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/documents/publication/wcms_160164.pdf

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