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Mapping Corporate Social Responsibility

Systems – Reporting – Ratings & Indices – Networking

Michael Spanos

EuroCharity
making a world of difference



Emmanuel Perakis

stream
HELPING YOU IMPROVE



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TOOLS...


EFQM
Shares what works.


OHSAS 18001
HEALTH & SAFETY AWARE


**AA1000 ACCOUNTABILITY
PRINCIPLES STANDARD 2008**


**Global
Reporting
Initiative™**


**ACCOUNTABILITY
RATING™**


eben
European Business Ethics Network


**AA1000 ASSURANCE
STANDARD 2008**


**Dow Jones
Sustainability Indexes**


ISO 14001


ISO 26000


**Business in
Community**


**CSR
EUROPE**


Partnering with
The European Alliance for CSR


SA 8000


FTSE4Good


**THE GLOBAL
COMPACT**
FOR RESPONSIBLE
LEADERSHIP


UNEP Finance Initiative
Innovative financing for sustainability

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ISSUES - What are the challenges we face

Number

- ☐ A lot of systems-standards-guidelines available

"The Best"

- ☐ Most claim to be the most value adding

Claims

- ☐ Claims of usage are usually not checked

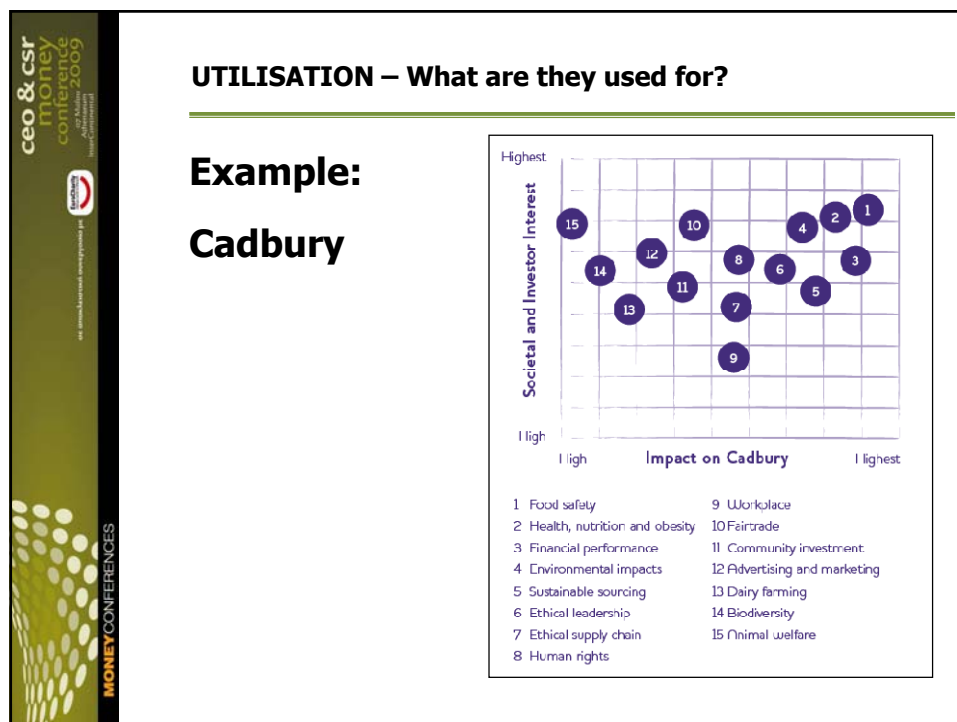
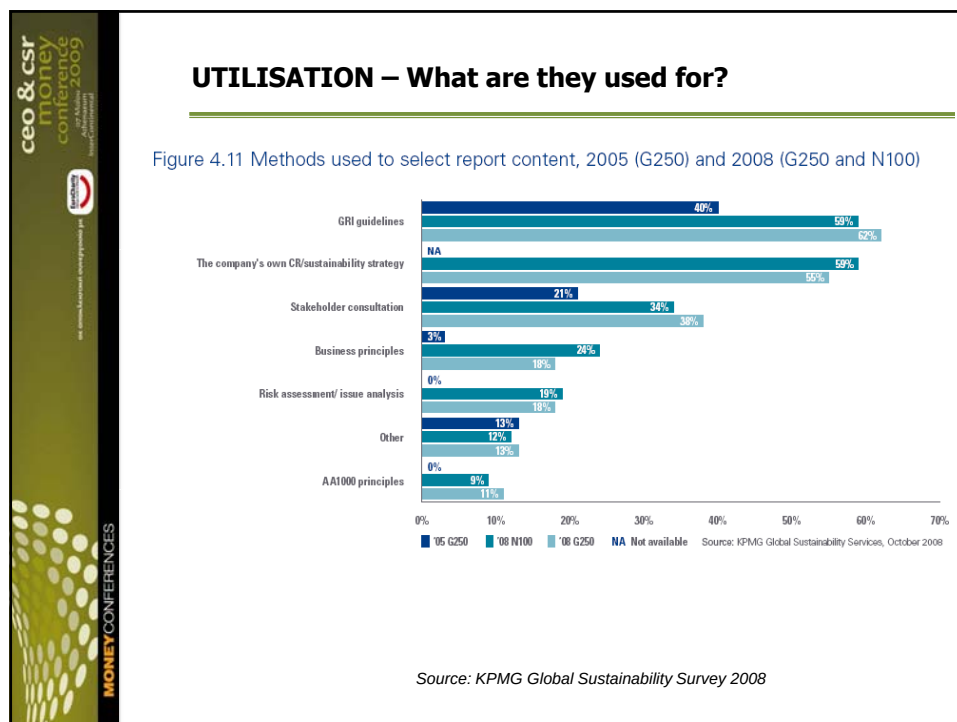
Knowledge

- ☐ Practical experience is relatively low in Greece

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CATEGORIES – Four categories of tools

Systems	Reporting	Ratings/Indexes	Networking
 Shares what works.  AA1000 ACCOUNTABILITY PRINCIPLES STANDARD 2008  eben  ISO 26000  ISO 14001  OHSAS 18001  SA 8000	 Global Reporting Initiative™  AA1000 ASSURANCE STANDARD 2008	 ACCOUNTABILITY RATING™  Business & Community  Dow Jones Sustainability Indexes  FTSE4Good	 THE GLOBAL COMPACT  CSR EUROPE  Partnering with The European Alliance for CSR  UNEP Finance Initiative Innovative financing for sustainability



UTILISATION – Which are the strengths?													
Body/System/Organization	Scope	Results Focus	Award - Recognition	Reporting	Self Assessment	3rd Party Assessment	Formal Auditing	Benchmarking	Formal Commitment	Formal Membership	Sophistication	Cost	Obligatory Trend
Global Reporting Initiative	All	o	+	+++	+++		+	++	++		++		
AA 1000	All			+	+			++	+		++	€	
EBEN	All	++				+		+		Y	o	€€	
EFQM	All	+++	++	+	+++		++	++	++		++		
EFQM Framework for CSR	All	++		+	+++		++	+			+		
ISO 14001	ENV	o	+		+		+++		+	Y	o	€	Y
ISO 26000 (from 2010)	ALL			++	++						++		
OHSAS 18001	HS	o	+		+		+++		+	Y	o	€	Y
SA 8000	HR		+	o	+		+++		+	Y	o	€	YY
FTSE4GOOD	All		+			++		++	+	+	Y	+	Y
Dow Jones Sustainability In.	All	+	+++			++		+++	+++	+	Y	++	Y
Business in the Community	All		++	+		++	+	++	+		Y	+	€€
Accountability Rating	All	o	+++			+++	+++	+++			++		
CSR Europe	NA					+++				Y	+	€€	
The UN Global Compact	All		+		+		+	+	+++	Y	o		Y
UNEP FI	ENV		+		+		+		+++	Y	o	€	Y
European Alliance for CSR	NA						++			Y	++	€€€	

CONCLUSIONS - What you could do													
☐ Systems and guidelines are <u>useful</u>													
☐ They are <u>increasingly</u> used abroad													
☐ There is no need to use only one, <u>combinations</u> are possible													
☐ The objective is to bring <u>results</u> , not to use systems													
☐ Read, read and then <u>read</u> again													

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INFO - For more info please visit...

No.	Body/System/Organization	Website
1	Global Reporting Initiative	www.globalreporting.org
2	AA 1000	www.accountability21.net
3	EBEN	www.eben-net.org
4	EFQM - EFQM Framework for CSR	www.efqm.org
5	ISO 14001	www.iso.org/iso/iso_14000_essentials
6	ISO 26000	www.iso.org/sr
7	OHSAS 18001	www.osha-bs8800-ohsas-18001-health-and-safety.com
8	SA 8000	www.sa-intl.org
9	UNEP FI	www.unepfi.org
10	European Alliance for CSR	www.csreurope.org/pages/en/alliance.html
11	FTSE4GOOD	www.ftse.com/Indices/FTSE4Good_Index_Series/index.jsp
12	Dow Jones Sustainability In.	www.sustainability-index.com
13	Business in the Community	www.bitc.org.uk
14	Accountability Rating	www.accountabilityrating.com
15	CSR Europe	www.csreurope.org
16	The UN Global Compact	www.unglobalcompact.org



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Athenaeum
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Thank you for your time!

For further information, please contact:

STREAM Management

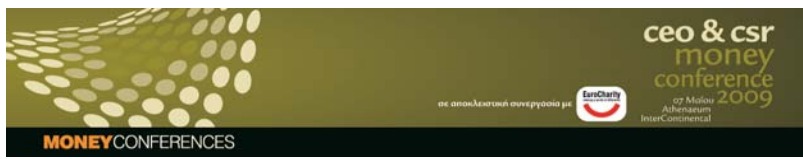


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EUROCHARITY



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QUESTIONS?



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www.globalreporting.org

 Global Reporting Initiative™

- **GRI Application Level Check**
- **G3 Guidelines**
 - **Part 1 – Reporting Principles and Guidance**
 - Principles to define report content: materiality, stakeholder inclusiveness, sustainability context, and completeness.
 - Principles to define report quality: balance, comparability, accuracy, timeliness, reliability, and clarity.
 - Guidance on how to set the report boundary.
 - **Part 2 – Standard Disclosures**
 - Strategy and Profile
 - Management Approach
 - Performance Indicators
- **G3 Steps**
 - Defining Report Content
 - Defining Report Quality
 - Setting the Report Boundary
 - Profile Disclosures
 - Disclosure on Management Approach
 - Indicator Search
 - Sector Supplements



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CR Trends – The under development ISO26000

CLAUSE 1 – SCOPE
 CLAUSE 2 – DEFINITIONS
 CLAUSE 3 – UNDERSTANDING SOCIAL RESPONSIBILITY
 CLAUSE 4 – PRINCIPLES OF SOCIAL RESPONSIBILITY
 CLAUSE 5 – RECOGNIZING SR & ENGAGING STAKEHOLDERS
 CLAUSE 6 – GUIDANCE ON SR CORE SUBJECTS



The diagram shows a central blue circle labeled 'Social Responsibility'. Eight colored boxes point towards it: 'Labour practices' (purple), 'The environment' (light blue), 'Fair operating practices' (orange), 'Consumer issues' (red), 'Community involvement and development' (green), 'Organisational governance' (red), 'Human rights' (green), and 'Anti-corruption' (red).



International Organization for Standardization

CLAUSE 7 – GUIDANCE ON INTEGRATING SR THROUGHOUT THE ORGANIZATION
 Enhancing Credibility (7.6)
 Communication (7.5):
 ANNEX A – VOLUNTARY INITIATIVE AND TOOLS FOR SR

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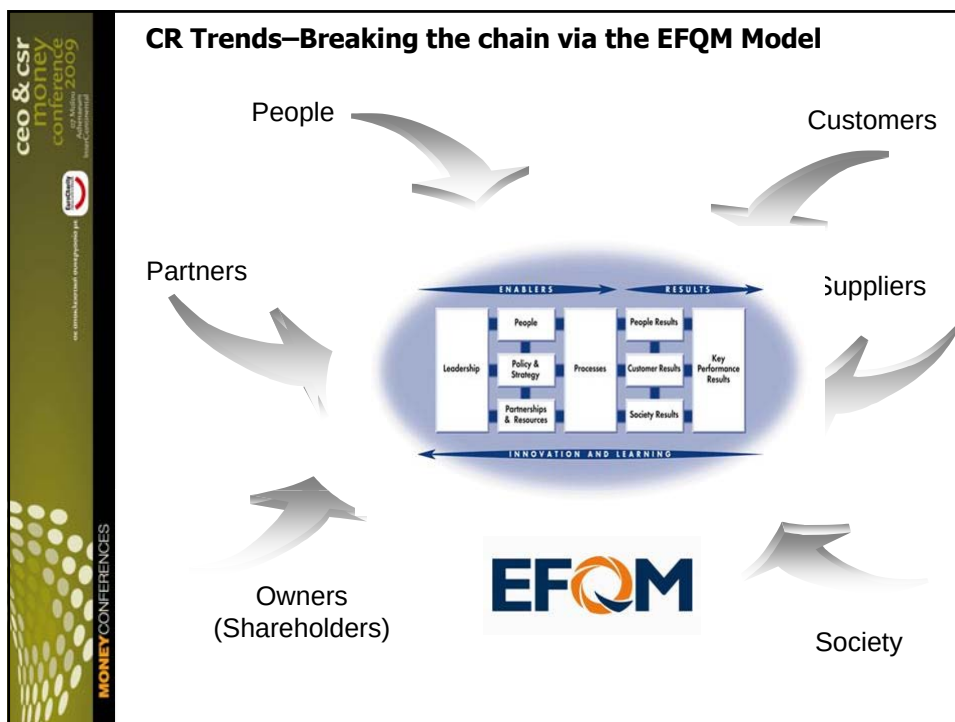
CR Trends – The UN's Global Compact Principles

within the “sphere of influence”

1. Support and respect the protection of human rights
2. Make sure not to be complicit in human rights abuses
3. Recognize freedom of association and the right to collective bargaining
4. Eliminate all forms of forced and compulsory labor
5. Abolish child labor
6. Eliminate discrimination in employment and occupation
7. Support a precautionary approach to environmental challenges
8. Promote greater environmental responsibility
9. Encourage the development and diffusion of environmentally friendly technologies
10. Work against corruption



THE GLOBAL COMPACT
Human Rights
Labour
Environment
Anti-Corruption



COMPARISON – Where/how each tool can be used

Body/System/Organization	Reporting	Self Assessment	Assessment	Networking	Management System	Commitment	Membership	Difficulty	Auditing	Cost	YOU ?
Global Reporting Initiative	✓					✓		DDD	✓	€€€	
AA 1000								DD		€€	
EBEN		✓	✓					D		€	
EFQM Framework for CSR		✓			✓	✓					
ISO 14001					✓				✓		
ISO 26000					✓						
OHSAS 18001					✓				✓		
SA 8000					✓						
UNEP FI				✓			✓				
European Alliance for CSR				✓			✓				
FTSE4GOOD			✓			✓	✓				
Dow Jones Sustainability In.			✓			✓	✓				
Business in the Community			✓								
Accountability Rating			✓			✓	✓				
CSR Europe	✓						✓			€€€	
The UN Global Compact	✓			✓		✓	✓			0	

