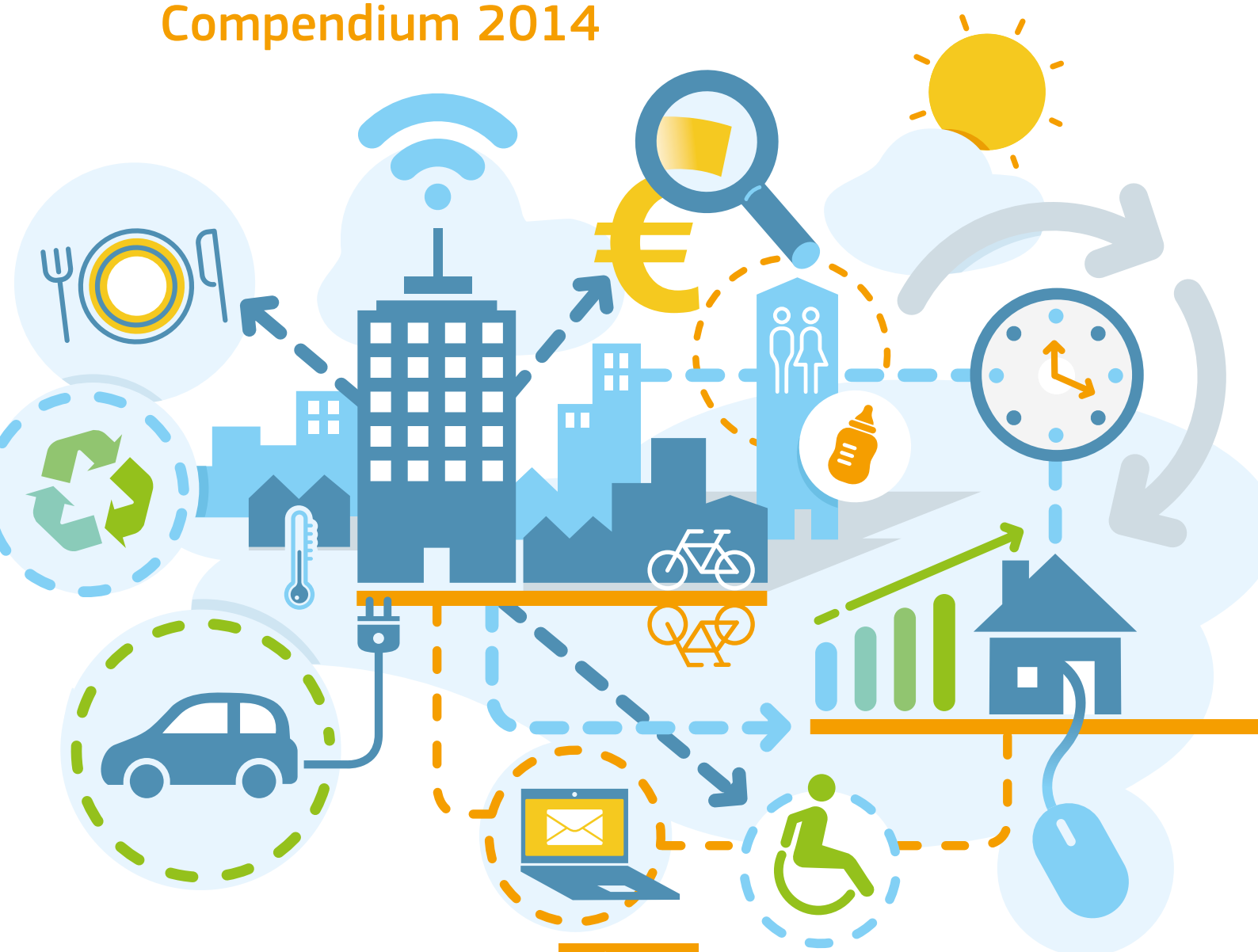# Corporate Social Responsibility

National Public Policies in the European Union

Compendium 2014

Corporate Social Responsibility
National Public Policies in the European Union
Compendium 2014

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List of acronyms

Acronym	Explanation
BBLF	Bulgarian Business Leaders Forum
BELSIF	Belgian Sustainable and Socially Responsible Investment Forum
BHR	Business and Human Rights
BITC	Business in the Community Ireland
BMAS	Bundesministerium für Arbeit und Soziales (German Ministry of Labour and Social Affairs)
CDC	Caisse des Dépôts et des Consignations
CEO	Chief Executive Officer
CERISE	Centre for Efficient Resource Utilisation
CIF	Civic Initiatives Fund
CITE	Commission for Equality in Work and Employment
CSE	Cyprus Stock Exchange
CSN	Czech technical standards
CSR	Corporate Social Responsibility
DKK	Danish Krone
EBC	Every Business Commits Initiative
EDIC	European Diversity, Business & Inclusion Congress
EEA	European Economic Area
EITI	Extractive Industries' Transparency Initiative
EKN	Swedish Export Credits Guarantee Board
EMAS	European Eco-Management and Audit Scheme
EMS	Environmental Management System
EPIC	Employment for People from Immigrant Communities
EQUAL	Community funding initiative from the European Social Fund
ERDF	European Regional Development Fund
ESF	European Social Fund
ESG	Environmental, Social and Governance
FIBS	Corporate Responsibility Network Finland
FPPS	Federal Public Planning Services (Belgium)
FPS	Federal Public Services (Belgium)
GHG	Greenhouse Gases
GHP	Green Hospitality Programme (Ireland)
GPP	Green Public Procurement
GRI	Global Reporting Initiative
ICSR	International CSR Initiative (Netherlands)
ICT	Information and Communications Technology
ILO	International Labour Organisation
ISO	International Organization for Standardization
IVL	Swedish Environmental Research Institute

Acronym	Explanation
KNAB	Corruption Prevention and Combating Bureau (Latvia)
LBAS	Free Trade Union Confederation of Latvia
LDDK	Employers' Confederation of Latvia
MDEC	Multi-stakeholder Dialogue on Environmental Claims
MNE	Multinational Enterprise
MVO	CSR Netherlands
NAP	National Action Plan
NBN	Belgian Bureau for Standardisation
NCP	National Contact Point
NEET	Not in Employment, Education or Training
NEN	Netherlands Standardisation Institute
NGO	Non-Governmental Organisation
NSAI	National Standards Authority of Ireland
OECD	Organisation for Economic Co-operation and Development
OHS	Organisational Health and Safety
ÖNORM	Austrian Standards for CSR
ÖSTRAT	Österreichische Strategie Nachhaltige Entwicklung (Austrian Strategy for Sustainable Development)
PAN GPP	Action Plan for the environmental sustainability of consumption in the public administration sector (Italy)
PARP	Polish Agency for Enterprise Development
PES	Public Employment Service
PIB	Public Investment Bank
PTAC	Consumer Rights Protection Centre (Latvia)
RSCM	Responsible Supply Chain Management
RSO	Rede Nacional de Responsibilidade Social (National Network of Social Responsibility) (Portugal)
SEK	Swedish Export Credit Corporation
SER	The Social and Economic Council of the Netherlands
SME	Small and Medium-sized Enterprises
SPP	Sustainable Public Procurement
SRI	Socially Responsible Investment
SRPP	Socially Responsible Public Procurement
SRS	State Revenue Service (Latvia)
SSSF	Sustainability Screening Framework (Sweden)
UCP	Unfair Commercial Practices Directive
UN PRI	United Nations Principles for Responsible Investment
UNDP	United Nations Development Programme
UNGC	United Nations Global Compact
UNGPs	United Nations Guiding Principles on Business and Human Rights
VET	Vocational Education and Training

1. Introduction

1.1. European and international influences on CSR

In the context of national and international developments, Corporate Social Responsibility is becoming an increasingly important element on national and transnational policy agendas. An ever more diverse range of businesses are adopting CSR strategies as a core part of their business model. In addition to heightened publicity around this issue, the profile of CSR is at least partly due to the emphasis placed on responsible business conduct on the EU policy agenda. In this context it is notable that the European Commission, in its 2011 Communication on CSR[1] defined Corporate Social Responsibility as "the responsibility of enterprises for their impacts on society" – a shift from the previous definition of CSR as an approach "whereby companies integrate social and environmental concern in their business operation and in their interactions with their stakeholders on a voluntary basis".[2]

The financial and economic crisis saw the emergence of an increased focus on socially responsible investment in some countries, although this remains one of the lesser-addressed subjects on the CSR agenda. The crisis also saw the proliferation of domestic policies encouraging businesses to help address the devastating impact of the crisis particularly on disadvantaged groups. Similarly, the adoption and dissemination of international standards is also mirrored in developments at the national level. These have gained further recognition as a result of a number of high profile examples of human rights violations in business practice with devastating consequences.

The 2011 Commission Communication invited Member States to "develop or update by mid-2012 their own plans or national lists of priority actions to promote CSR in support of the Europe 2020 strategy, with reference to recognised CSR principles and guidelines and in cooperation with enterprises and other stakeholders…".[3] In this context, the Commission also undertook to "create with Member States in 2012 a Peer Review mechanism for national CSR policies".[4]

1.2. About this Compendium

This compendium is one of the outcomes of the Peer Reviews on CSR which took place throughout 2013. Seven Peer Reviews bringing together four countries at each event were held to enable Member States to understand each other's CSR policies better. This exercise was also a chance for the Commission to update its own records in relation to the development of national CSR policies, and to look at common and country-specific themes. Reports from these Peer Reviews are published on the Commission's website.[5]

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[1] Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: A renewed EU strategy 2011-14 for Corporate Social Responsibility. Brussels, 25.10.2011 COM(2011) 681 final.

[2] Corporate Social Responsibility - National Public Policies in the European Union (European Commission, April 2011), p. 9.

[3] See footnote 1, p.13.

[4] Ibid, p.12.

[5] Reports from the seven Peer Reviews can be accessed on http://ec.europa.eu/social/main.jsp?catId=331&langId=en

This Compendium brings together the most up to date information arising from country presentations and discussions at the Peer Reviews, as well as from existing National Action Plans on CSR and on Business and Human Rights (including those under preparation).

The document begins by providing an update on the actions taken by the European Commission since the publication of the 2011 Communication on CSR. The following sub-sections provide an overview of national policy approaches on CSR, including the state of play regarding the preparation of National Action Plans. It discusses the rationale for different priorities set at the Member State level as well as progress towards the implementation of these actions.

The remainder of the Compendium is organised in thematic sections, highlighting the most common approaches as well as good practices in relation to different aspects of CSR policy.

In order to allow the reader to obtain an overview of the key initiatives taken at national level, the Compendium also contains an Annex providing information on measures taken or planned by each country with links to more information (where available). This Annex also builds on existing Member State Action Plans and the outcomes of the CSR Peer Reviews.

A wide range of government-led CSR initiatives can be identified: from 'softer' initiatives such as awareness-raising and promotional activities, to 'harder', legislative actions. Despite CSR being considered 'the responsibility of enterprises for their impacts on society' [6], due to the breath of issues covered under the CSR umbrella, legislation plays a role to varying degrees at Member State level. With regard to basic human rights and rights of workers, many countries refer to the importance of international standards and how these are enshrined in national legislation. Some Member States have also decided to enact firmer measures with regard to company reporting on CSR issues. This has led to a certain blurring of the lines between a more 'voluntary' concept of CSR and governments setting guidelines for social responsibility activities undertaken by companies.

This document is divided into thematic sections to enable easy navigation to examples which may be of interest to the reader. However, it should be noted that many of the examples presented could be applicable in more than one section. The allocation of examples within this document has been based on the example's primary focus.

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[6]   http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/index_en.htm

2. Developments in CSR policy in the EU

2.1. Origins and development of CSR policy in the EU

Since the start of the 2000s, the Commission has actively supported the development of CSR, and communications from 2002 and 2006 adopted a shared understanding of CSR. In the spring of 2011 the last Compendium on Public CSR policies in the EU[7] was published to showcase CSR activities across EU Member States. It highlighted how national governments could at that time support the development and implementation of CSR through the public policy framework.

In October 2011 the Commission then launched a new *Communication on a Renewed EU Strategy 2011 – 2014 for CSR*[8] which stresses Corporate Social Responsibility as "the responsibility of enterprises for their impacts on society"[9]. Governments are still seen to be important facilitators of CSR but beyond this, businesses are encouraged to be the 'agents of CSR'.

Socially responsible business can contribute to restoring trust in the market in the post-crisis context. The development of CSR thus supports the realisation of the Europe 2020 Strategy for smart, sustainable and inclusive growth. CSR is also addressed in several flagship initiatives such as the *European Platform against Poverty and Social Exclusion*[10] and the *Single Market Act*[11].

The new CSR policy set out an agenda for 2011-2014 which covered eight priority areas. In October 2013 the Commission assessed the progress in each area. The rest of this section provides a summary of progress achieved.

To support the development of national and sub-national CSR policies, the Commission's 2011 Communication asked the Member States to:

> *'develop or update by mid-2012 their own plans or national lists of priority actions to promote CSR in support of the Europe 2020 strategy, with reference to internationally recognised CSR principles and guidelines and in cooperation with enterprises and other stakeholders...'* [12].

As mentioned above, in 2013 7 peer review meetings were organised for national governments to enable knowledge exchange on CSR policies and measures. To assess the progress on the development of national action plans on CSR, the Commission also sent out a questionnaire to the Member States.

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[7] Corporate Social Responsibility - National Public Policies in the European Union (European Commission, April 2011)

[8] Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: A renewed EU strategy 2011-14 for Corporate Social Responsibility. Brussels, 25.10.2011 COM(2011) 681 final

[9] Ibid., p. 6

[10] http://ec.europa.eu/social/main.jsp?catId=961

[11] http://ec.europa.eu/internal_market/smact/

[12] Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: A renewed EU strategy 2011-14 for Corporate Social Responsibility. Brussels, 25.10.2011 COM(2011) 681 final, p. 13

From the 25 received replies, 24 Member States answered that they have or will develop a national CSR action plan.

2.2. Commitment to international and EU standards

A particular priority is to align the European and global CSR approaches to improve European interests and opportunities abroad. This calls on EU enterprises to strive to comply with and act in accordance with internationally recognised CSR guidelines and principles, such as the:

- OECD Guidelines for Multinational Enterprises;

- 10 principles of the UN Global Compact;

- UN Guiding Principles on Business and Human Rights;

- ILO Tri-partite Declaration of Principles on Multinational Enterprises and Social Policy; and

- ISO 26000 Guidance Standard on Social Responsibility.

The Commission monitors the commitments of European enterprises to such international CSR guidelines and principles. An analysis from March 2013, carried out amongst 200 randomly selected European businesses (with over 1000 employees), shows to what extent they refer to the above mentioned guidelines and principles[13]. A main finding highlights that 68 % of the sample businesses refer to "corporate social responsibility" or an equivalent term, and 40 % refer to at least one international CSR instrument in their strategies[14].

With regard to the UN Guiding Principles on Business and Human Rights, the Commission has developed a human rights guidance note[15] for three business sectors and for SMEs, as well as published a discussion paper. Finally, an important action in the EU Strategic Framework and Action Plan on Democracy and Human Rights[16] was for EU Member States to develop national plans on the implementation of the UN guiding principles.

2.2.1. Enhancing the visibility and credibility of CSR

Several initiatives have been carried out to enhance the visibility of CSR and disseminate good practices:

- Within the framework of 'European Multi-stakeholder platforms on corporate social responsibility in relevant business sectors'[17], three projects have been launched (within the fruit juice, machine tools and social housing sectors);

- To support the coordination of CSR initiatives in the ICT sector, the network/platform ICT4 Society[18] has been created to facilitate the sharing of good practices;

- In 2013 the European CSR Awards were launched to encourage CSR partnerships between businesses and non-business organisations; and

- To support implementation of CSR in SMEs, a networking event for SMEs' advisory organisations was organised. The event took place in June 2012, and in March 2013 a Guidebook for SME advisors[19] was published.

To enable the development of a labour market that adjusts to changing needs such as demographic developments, awareness raising measures have targeted the employability of workers; for instance, a conference on Healthy Ageing was organised in collaboration with CSR Europe in December 2011. Furthermore, a study was completed in 2013, investigating the economic potential of mental health promotion and mental disorder prevention programmes[20]. Results highlighted that such programmes have a positive impact on employment rates and productivity. Improving and tracking trust in businesses is important to restore trust in the market more generally. To support this, the Commission in April 2013 published a Communication on the application of the Unfair Commercial Practices (UCP) Directive[21]. The First Report on the application of the Directive assesses its implementation and provides recommendations for future actions.

The European Commission launched a public consultation on the implementation of its policy on CSR which is outlined in the Communication "A renewed EU strategy 2011-2014 for Corporate Social responsibility" (COM(2011) 681). The strategy sets out how businesses can benefit from CSR and contribute to society as a whole. The results of the public consultation will be summarised in a technical report which will be published in November 2014 and which will inform the preparation of the plenary meeting of the multi-stakeholder forum on CSR.

In addition, the Commission pursues a Multi-stakeholder Dialogue on Environmental Claims (MDEC)[22], and is carrying out a consumer market study on this issue. To monitor the development of trust in the market a CSR Eurobarometer Survey[23] was carried out in 2012, and a survey on percep-

(13) "An Analysis of Policy References made by large EU Companies to Internationally Recognised CSR Guidelines and Principles" (European Commission, 2012)

(14) Ibid., p. 6

(15) Human rights guides

(16) EU Strategic Framework and Action Plan on Human Rights and Democracy. Luxembourg, 25.06.2012 (11855/12)

(17) European Multistakeholder platforms on corporate social responsibility in relevant business sectors

(18) Concept Note – ICT4Society: Establishing a multi-stakeholder platform/ network to advance Corporate Social Responsibility (CSR) in the ICT sector (European Commission)

(19) CSR handbook for small business advisers

(20) Economic analysis of workplace mental health promotion and mental disorder prevention programmes and of their potential contribution to EU health, social and economic policy objectives (Executive Agency for Health and Consumers 2013)

(21) Communication from the Commission to the European Parliament, the Council and the Economic and Social Committee: On the application of the Unfair Commercial Practices Directive Achieving a high level of consumer protection Building trust in the Internal Market. Brussels, 14.3.2013 COM(2013) 138 final

(22) See the report: Environmental Claims Report. From the Multi-Stakeholder Dialogue: Helping consumers make informed green choices and ensuring a level playing field for business. (European Commission, 2013)

(23) Flash Eurobarometer 363: How companies influence our society: Citizens' view report (European Commission 2013)

tions of discrimination[24] was also published. Furthermore, the work programme of Enterprise and Innovation Programme[25] will start operating in 2014. This also supports environmental priorities among businesses.

To encourage organisations to proactively address their impacts on society, support to self- and co-regulation processes has been improved. A set of Principles for Better Self- and Co-Regulation[26] was published in early 2013, and a 'Community of Practice'[27] was set up (as an online platform) to facilitate the exchange of knowledge and good practice in this area.

2.3. EU Support to CSR development in Member States

A Commission proposal for the revision of public procurement criteria[28] has been approved by the Parliament and the Council. The proposal includes new provisions for social and environmental criteria, as well as access for SMEs to the market through public procurement. To further support the demand side for responsible consumption the Commission published the Communication *Building the Single Market for Green Products - Facilitating better information on the environmental performance of products and organisations*[29]. Together with this, the Commission launched the *Recommendation on the use of common methods to measure and communicate the life cycle environmental performance of products and organisations*[30] which addresses both the public and private sector.

In 2012, the Commission adopted legislative proposals[31] to increase disclosure with regard to CSR information for retail investment products, hence aiming to enhance market reward for socially responsible investment. The Commission also co-funded a project aimed at building capacity in relation to socially and environmentally responsible investment (published in February 2013[32]). Additionally, all European managers have been invited to sign up to the UN Principles for Responsible Investment (UNPRI); following this, the Commission will investigate the opportunity to collaborate with UNPRI.

The disclosure of social and environmental information is a priority area to fortify businesses' attention to CSR. In April 2014 a Directive which amends existing legislation was adopted by the European Parliament[33]. This addresses disclosure of non-financial and diversity information within certain large companies. A final methodology to measure and benchmark environmental performance among businesses has been published, and a policy proposal was adopted in April 2013 (Communication "Building the Single Market for Green Products" and Recommendation on the use of common methods). Pilot-projects regarding sector specific rules are to be communicated.[34]

To mainstream CSR-aware behaviour in Member States, the Commission has aimed at promoting CSR in education, training and research. CSR training has, for instance, been financially supported within the EU Lifelong Learning Programme and Youth in Action Programmes. In September 2012 a seminar on youth, entrepreneurship, volunteering and CSR was organised. This highlighted that voluntary work amongst young people should be promoted, as experiences from voluntary work improve the employability of young people. Within the Youth in Action Programme, the initiative *Prince, Merchant and Citizen as one: CSR in Europe* and *PARTNERSHIP2020* have been launched[35]. Additionally, the Commission has funded a research project on Impact Measurement and Performance Analysis of CSR aimed at developing tools to enable the measurement the impact of CSR.[36]

[24] Special Eurobarometer 393: Discrimination in the EU 2012. Report (European Commission 2012)

[25] Work programmes and support measures of different CIP programmes

[26] Principles for Better Self- and Co-Regulation and Establishment of a Community of Practice

[27] Community of Practice

[28] Revision of Public procurement Directives

[29] Communication from the Commission to the European Parliament and the Council: Building the Single Market for Green Products Facilitating better information on the environmental performance of products and organisations. Brussels, 9.4.2013 COM(2013) 196 final.

[30] Commission Recommendation of 9 April 2013 on the use of common methods to measure and communicate the life cycle environmental performance of products and organisations (2013/179/EU)

[31] Packaged Retail Investment Products

[32] Integrated analysis: How investors are addressing environmental, social and governance factors in fundamental equity valuation (European Commission, 2013)

[33] http://ec.europa.eu/internal_market/accounting/non-financial_reporting/index_en.htm

[34] Information about disclosure of social and environmental information

[35] Call for proposals EACEA/13/2011

[36] Outputs and research papers

2.4. Supporting CSR development outside EU Member States

CSR development in relations with third countries and regions is important for European international business development. The Commission has adopted a Communication on Trade, Growth and Development [37] to encourage the use of CSR instruments and ensure responsible business conduct, as well as a communication on social protection in EU Development [38]. The development of trade unions and social dialogue in 3rd countries is supported by the Action Programmes of the European Instrument for Democracy and Human Rights [39]. In line with the post-2015 development goals at UN level, the Commission promotes CSR in the private sector, and has in this context published the roadmap *Strengthening the Role of the Private Sector in Achieving Inclusive and Sustainable Growth in Developing Countries*, with a relevant Communication issued in May 2014. [40] [41]

The sector guides published by the European Commission on Human Rights in employment and recruitment agencies, ICT companies and oil and gas companies [42], are also applicable to companies operating in countries outside the EU Member States. The guides offer practical advice with step-by-step guidance on how to implement CSR in order to respect human rights in day-to-day business operations in each industry. In addition, the guidance material and handbook for SMEs [43] also provides a broad view on SMEs working in countries outside the EU Member States.

[37] Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee: Trade, growth and development Tailoring trade and investment policy for those countries most in need. Brussels, 27.1.2012 COM(2012) 22 final.

[38] Council conclusions on Social Protection in European Union Development Cooperation 3191st Foreign Affairs – Development – Council meeting. Luxembourg, 15 October 2012.

[39] Democracy and Human Rights library

[40] Roadmap: Strengthening the Role of the Private Sector in Achieving Inclusive and Sustainable Growth in Developing Countries (European Commission 2013)

[41] http://ec.europa.eu/europeaid/what/economic-support/private-sector/documents/psd-communication-2014_en.pdf

[42] http://www.ihrb.org/publications/reports/human-rights-guides.html

[43] http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/sme/index_en.htm

3. National CSR priorities

Whether or not a national document on CSR priorities and measures has been finalised or drafted, all EU Member States have relevant initiatives which can be brought together under a CSR banner. Therefore, the absence of a formal Action Plan on CSR or on Business and Human Rights does not necessarily indicate an absence of CSR activities, although there are significant differences in the extent to which CSR policy is developed at Member State level. The annex at the end of this Compendium clarifies the situation in each Member State.

In each EU country, the development of CSR initiatives is shaped by a range of cultural, economic, institutional and political factors which can help to provide an insight into priority setting.

This section considers the contextual factors which shape national CSR priorities and approaches. It also discusses the patterns emerging in relation to core areas of CSR policy interest shared by most Member States. Finally, it provides an overview of the main priorities emerging EU-wide, which are then detailed in the subsequent chapters in order of priority.

3.1. Contextual factors shaping national CSR priorities

National priority setting in relation to CSR policy is influenced by a number of inter-related factors:

- Economic/sectoral structure (e.g. predominance of SMEs or micro-companies; prevalence of stated owned companies; exposure to international trade etc.);

- Economic development/impact of the crisis;

- Level of institutionalisation of stakeholder engagement;

- Level of awareness of CSR;

- The prevailing definition of CSR;

- The existing policy and regulatory framework; and

- The structure of policy making (central v. regional and local responsibilities).

These inter-related factors are discussed in more detail below.

One of the critical factors in shaping countries' CSR approaches and activities (as well as the maturity of their policies) is the structure of their economy. For instance, a high level of exposure to foreign trade and the existence of a significant number of domestic companies with complex supply chains (involving sourcing from less economically developed countries) tend to have more 'mature' CSR policies. This is related to the reputational exposure of businesses, particularly in the area of business and human rights and responsible supply chain management. Also of importance in relation to this are policies linked to the responsible management of resources and environmental sustainability.

As well as exposure to trade and global supply chains, the structure of the economy in terms of the number of (domestically head-quartered) multinational companies and the share and importance

of SMEs and micro-economies also impacts on CSR approaches. Not only are strategies affected by the make-up of the domestic economy, but this also plays a role in the level of stakeholder engagement. For instance, in countries where the majority of businesses are micro-companies, it tends to be more challenging to develop effective stakeholder involvement as businesses tend to be fragmented and the ability to organise can be restricted. At the same time it must be noted that it is a fallacy to assume that SMEs and micro-companies necessarily have a lower awareness of CSR issues. With their close ties to their local communities, such small businesses often have a heightened awareness of their social responsibility in the local context, whether or not any initiatives taken are officially labelled as CSR or not.

Effective stakeholder engagement plays a critical role in the development of CSR approaches. This is often well developed and institutionalised in countries with a more long-standing history of CSR policies whereas in countries beginning to grapple with the issue, ensuring ways of effective stakeholder engagement and capacity building are part of the focus of the development of their approach. Several countries have set up specific bodies to encourage stakeholders' dialogue on CSR. In some countries these are of an ad hoc nature (e.g. to inform the development of national strategies or action plans), in others (e.g. a national CSR platform under the authority of the Prime Minister in *France*) they are of a permanent nature to encourage an ongoing dialogue on CSR issues. In discussions in the Peer Reviews, particular attention was given to the role of NGOs, not also in the development but also the verification of standards.

Another important factor linked to the structure of the economy which impacts CSR approaches is the presence or otherwise of state owned (or majority state owned) companies. Experience shows that such organisations tend to be held to a different standard in terms of their social and environmental responsibility than wholly or majority privately owned businesses. This tends to be a particular feature in the Nordic countries, but can also be found in other Member States.

In countries where cultural, political and organisational awareness of CSR has traditionally been low and such policies and approaches are only beginning to emerge, the focus tends to be on awareness raising activities and building stakeholder engagement, with other approaches developing subsequently.

Where there is a lower exposure to global markets, as well as in countries particularly affected by the economic crisis, particular emphasis tends to be placed on social policies, for example approaches to supporting employment opportunities for young and disadvantaged people and ensuring social inclusion.

It is interesting to note that, the Peer Reviews showed that there has been a gradual shift of ministerial responsibilities for CSR policies from ministries of social affairs and employment to economics and trade ministries.

The types of instruments used to implement CSR policies is influenced by the national definition of CSR and the extent to which it essentially remains seen as a voluntary activity (going beyond existing legal standards). In some countries with a greater emphasis on the *responsibility* of businesses, legislative approaches are more common, particularly in relation to CSR reporting requirements.

Finally, national and regional governance structures also impact on CSR approaches. More centralised administrations primarily develop policies at this level, whereas in countries with devolved regional administrations there is often significant activity at this level as well. This can lead to different approaches being developed in the regions, but also provides the opportunity for peer learning and practice cross-fertilisation.

3.2. Current status of the development of National Action Plans on CSR and Business and Human Rights

3.2.1. NAPs on CSR

At the time of writing (June 2014), 15 Member States had current National Action Plans on CSR in place. In a number of countries these are follow-up plans from previous strategies, whereas in others the documents constitute the first plan or policy document of its kind. A further five countries had National Action Plans close to completion and/or under discussion in their national Parliaments. Seven Member States were in the process of developing their National Action Plans. As mentioned above, a lack of a NAP does not imply an absence of any CSR initiatives.

Table 1: Current state of development of National Action Plans on CSR

Countries with current CSR NAPs	Countries with NAPs close to completion	Countries with NAPs under development	Countries without plans to develop a formal NAP
Belgium, Bulgaria, Cyprus, Czech Republic, Germany, Denmark, Estonia, Finland, France, Italy, Lithuania, the Netherlands, Poland, Sweden, UK	Austria, Ireland, Hungary, Malta, Spain	Croatia, Greece, Latvia, Portugal, Romania, Slovenia, Slovakia	Luxembourg

3.2.2. NAPs on Business and Human Rights

The situation in relation to developing of Action Plans on Business and Human Rights is less advanced. So far, *UK*, *Netherlands*, *Italy*, and *Denmark* have published NAPs on Business and Human Rights.[44] *Spain* and *Finland* published their draft NAP in this field in November 2013 and April 2014 respectively.[45] In addition, *Belgium*, *France*, *Germany*, *Portugal* and *Sweden* have indicated an intention to develop a separate action plan in this area On the other hand, the *Czech Republic* and *Malta* stated that they seek to include BHR in their National Action Plan on CSR, rather than developing a specific Action Plan at this stage. No information was available from the other Member States at the time of writing. As with CSR NAPs, a lack of a NAP does not imply an absence of any BHR initiatives.

3.3. Common CSR priorities

There are a number of common, EU-wide thematic priorities which emerge across many Member States within the context of priority-setting discussed above:

- Given the developing framework of transnational standards, many Member States have initiatives aimed at integrating, disseminating or shaping such *global CSR approaches* within their national policy frameworks;

- Reflecting the increasing emphasis on *business and human rights and responsible supply chain management*, this is also a focus for policy development in many National Action Plans;

- The importance of SMEs in the economies of most EU Member States is reflected in the priority accorded to measures to *support SMEs in the development of CSR approaches*;

- *Social and employment policies* aimed at social inclusion are high on the agenda of the EU 2020 strategy and have particular resonance in many Member States strongly affected by the economic crisis. The most affected countries tend to focus their CSR efforts in this area of domestic policy making;

- Consumer demand for responsibly-sourced and produced products is critical to the success of any CSR strategy. It is therefore not surprising that *consumer awareness and responsible business promotion* are high on the agenda of many existing and draft NAPs;

- A number of Member States already require larger companies to report on their CSR performance and there is a Commission initiative in this area at the EU level which will further strengthen emphasis on *reporting and disclosure*;

- Alongside awareness raising among customers, there is a growing recognition that the development of curricula for business managers, and *education and training* content which can raise awareness of CSR concerns, currently remain insufficient. Efforts are therefore under way with schools and universities to improve provision;

- Many countries are recognising the powerful incentive available through public procurement strategies to encourage various aspects of CSR, be it in the area of social and employment policy or environmental sustainability. Many public administrations are therefore developing toolkits for *sustainable public procurement*. This development can also be seen in the context of the revision of the EU procurement Directives and guidance on the use of social clauses in public procurement;

- A theme which has come to the fore more recently, including in the context of the financial crisis is that of *socially responsible investment*, with some Member States and companies now strengthening policies in this field;

- Linked to this theme to some degree is that *financial reporting obligations and anti-corruption* policies have advanced, although public policy attention has been more limited in this area thus far;

- *Climate change and environmental sustainability* also remain important themes on the CSR agenda.

The subsequent sections will highlight key Member State initiatives in the above thematic policy areas whereas the annex provides a more exhaustive overview by Member State of CSR initiatives in public policy.

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[44] http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/human-rights/index_en.htm

[45] http://www.business-humanrights.org/UNGuidingPrinciplesPortal/ToolsHub/Governments/TypeInitiative/natlactionplans

4. Alignment with Global CSR Approaches

Over the past few decades, various international guidelines have been developed by international organisations. The guidelines are designed to support governments, businesses and other organisations to make progress towards establishing effective CSR practices and to set commonly-recognised standards. The guidelines are based on research, stakeholder and expert input, and evidence from best practice and consultation with national governments. They could therefore be considered as the 'gold standard' in business practice with regard to CSR.

Some countries have specifically set out how their NAP and other policies and strategies are aligned to the goals of these internationally recognised guidelines and standards. The focus of the examples provided in this section is on those countries which have made these links explicit. Other countries may also have been inspired by international standards in developing their policies, but where these connections are not clearly drawn in their policies. Such initiatives are presented in subsequent chapters of this document under their relevant thematic headings.

What is clear is that the approach taken to supporting businesses to enact these principles and guidelines varies by country. Indeed, this may reflect the extent to which it is considered appropriate for government to be involved in the awareness-raising or enactment of these guidelines, or even the commitment of EU Member States to these principles. Countries where there is an established tradition of CSR may be monitoring the continued application of these recommendations, using them as a benchmark for good practice

which is then used for settling disputes or targeting specific support to high risk sectors. The Dutch sector risk analysis is an interesting example of this. Other countries are at the stage of raising awareness or disseminating good practices in relation to these international standards.

4.1. OECD Guidelines for Multinational Enterprises

The OECD Guidelines for Multinational Enterprises are annexed to the OECD Declaration on International Investment and Multinational Enterprises (MNEs). They are recommendations providing principles and standards for responsible business conduct for multinational corporations operating in or from countries adhered to the Declaration. The OECD Guidelines were first adopted in 1976 and have since been updated several times to reflect changes in the economic landscape and business practices. The most recent update of the Guidelines was adopted on 25 May 2011 following a process of consultation.

4.1.1. National Contact Points

Governments adhering to the OECD Guidelines are obliged to set up National Contact Points (NCPs). Their main role is to further the effectiveness of the Guidelines by undertaking promotional activities, handling enquiries, and contributing to the resolution of issues that arise from the alleged non-observance of the Guidelines in specific instances. EU countries that have so far (April 2014) established NCPs are: *Austria*, *Belgium*, the *Czech Republic*, *Denmark*, *Estonia*, *Finland*, *France*, *Germany*,

Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the *United Kingdom*. NCPs report to the OECD Investment Committee and regularly meet to share their experiences. The European Commission has also committed itself to promoting the Guidelines [46].

4.1.2. Supporting the adoption of OECD Guidelines for MNEs

The OECD Guidelines set out basic standards for multinational enterprises. These cover the following:

- Encouraging socially-responsible behaviour in supply chain management;

- Disclosure of information on social and environmental performance, observance of codes of conduct and relationships with stakeholders;

- Respect for human rights;

- Respect for basic individual and collective labour rights;

- Protection of the environment and public health and safety;

- Combatting corruption;

- Respect for consumer health and safety;

- Transfer and diffusion of science and know how, with due regard to the protection of intellectual property rights;

- Prevention of anti-competitive practices; and

- Contribution to public finances of the host country.

In addition to setting up NCPs, governments across the EU have developed CSR activities to promote, encourage and support multinationals operating in their country to adopt these OECD Guidelines. For some countries, this has involved making clear the link between their overall strategies for CSR and the OECD Guidelines. Some have started this process by making an assessment of the current state of play regarding progress towards the objectives of the guidelines.

In the *Netherlands*, the government is carrying out a sector risk analysis in order to better tailor local support to those risk sectors. Other countries have integrated standards set in the OECD guidelines in their national (or regional) legislative framework. For example, in *Italy*, the OECD Anti-Corruption Initiative has been implemented by adopting suitable standards in legislation. In addition, a number of countries, such as *Sweden* and the *UK*, monitor businesses' application of the Guidelines.

Box 1: The Netherlands – Sector risk analysis

In the summer of 2014 the Dutch government expects to finalise a comprehensive Sector Risk Analysis which is being carried out for the entire Dutch economy (in line with the UN Guiding Principles on Business and Human Rights). The aim of the Sector Risk Analysis is to identify and be able to proactively mitigate production-related social and environmental risks of Dutch businesses. The OECD's Guidelines for Multinational Enterprises have been used as a point of departure for the analysis.

Through the analysis, Dutch businesses will be encouraged to address CSR issues within their sectors. The sector risk analysis aims to enable companies to contribute to a positive development of the conditions in the countries in which they operate, hence also adding value to their business contexts. The goal will thus not be to adopt legislation against or prohibit companies from doing business in specific countries.

Businesses and civil society have been members of the sounding board involved in the identification process of the relevant high-risk sectors. Moreover, the government also commissioned consultants to carry out the analysis. Following the identification of certain sectors the Dutch government would be prepared to enter discussion with the selected business sectors. These discussions would be aimed at concluding public-private CSR arrangements or 'CSR covenants'.

Further information:
- CSR National Action Plan for the Netherlands: "Corporate social responsibility pays off – CSR policy of The Netherlands"

Some countries have taken the approach that the OECD Guidelines will form the basis for mediation when businesses are deemed not to have followed their obligations with regard to CSR (especially human rights – explored in more detail in Section 5). In *Denmark* and the *Netherlands*, for example, the government is implementing mechanisms for mediation and grievance for responsible business conduct which comply with the UN Guiding Principles and OECD Guidelines (see Box 2).

4.1.3. Awareness-raising of OECD Guidelines for MNEs

Many other countries have established information, dissemination and awareness raising measures in relation to the OECD Guidelines. This takes place in variety of ways depending on resources and other locally-determined needs:

- Electronic open-access information (for instance via websites or information portals) are becoming more common. For instance in the *Czech Republic*, a portal will be launched in 2014.

- Information dissemination is complemented by training initiatives, campaigns and other events to help embed the messages and ensure they are implemented (e.g. *Germany*).

- Research on business attitudes to CSR Principles (e.g. in the *UK*) or monitoring of the development of international guidelines and principles (*Greece*).

- Tasking the National Contact Point to take a multi-stakeholder approach (government agencies, business representatives, social partners) to ensure that information is disseminated to a wide audience (e.g. in *Italy*).

4.2. UN Global Compact

The UN Global Compact (UNGC) contains ten principles [47] and asks companies to adopt a set of core values in the following areas:

Human Rights

- Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and

- Principle 2: make sure that they are not complicit in human rights abuses.

Labour

- Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

- Principle 4: the elimination of all forms of forced and compulsory labour;

- Principle 5: the effective abolition of child labour; and

- Principle 6: the elimination of discrimination in respect of employment and occupation.

Environment

- Principle 7: Businesses should support a precautionary approach to environmental challenges;

- Principle 8: undertake initiatives to promote greater environmental responsibility; and

- Principle 9: encourage the development and diffusion of environmentally-friendly technologies.

Anti-Corruption

- Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

Several Member States make reference to the UNGC in the standards and tools they develop and in education and training initiatives, as well as encouraging companies to adopt its principles in their business practices (e.g. *Finland, Germany, Italy, Latvia, Lithuania, Sweden*).

4.3. UN Guiding Principles of Business and Human Rights

The UN Guiding Principles on Business and Human Rights (UNGP) were adopted by the UN in 2011 and are grounded in the recognition of:

- States' existing obligations to respect, protect and fulfil human rights and fundamental freedoms;

- The role of business enterprises as specialised organs of society, required to comply with all applicable laws and to respect human rights; and

- The need for rights and obligations to be matched with appropriate and effective remedies when breached.

The UNGP set out key founding and operational principles for the duty of the state to protect human rights and for corporate responsibility to respect human rights.

Countries have demonstrated a commitment to the UNGPs through the formulation of National Action Plans on Business and Human Rights (also covered in other sections of this Compendium) which comply with international guidelines.

In addition to some of the approaches taken by countries regarding the OECD Guidelines (section 4.1), some countries have declared their commitment to the UNGP. This is the case

in *Denmark, France, Germany, Italy, Lithuania, Slovakia* and *Sweden*. Others (such as *Slovenia*) have developed a list of priorities based on the UNGP and are establishing the means to enact these.

Support for the UNGP has involved awareness-raising activities through information portals (such as the UN website on human rights and multinational corporations) and encouraging businesses to adopt these principles. In *Italy* this is specifically done through the dissemination of best practices.

4.4. ISO 26000 and Global Reporting Initiative

ISO 26000 is the standard for social responsibility for all organisations. It was produced by the International Standards Organisation in 2010. To ensure consistency, ISO has entered into special agreements with the ILO, the Global Compact, the Global

Reporting Initiative (GRI)[48] and the OECD. ISO 26000 does not offer guidance on social responsibility performance reporting. However, the ISO 26000 content does cover a very similar range of topics to that in the GRI Reporting Guidelines. The ISO guidance provides a structure for companies to organise their activities, which can then be measured and presented in the company's report following GRI guidance. No formal accreditation process is available for the ISO 26000 standard.

Some countries (e.g. *Germany, Italy*) have developed national guidance tools for companies wishing to be ISO 26000 compliant. In some of the Nordic countries, there are also efforts to make state-owned businesses ISO 26000-compliant and to work in partnership in the Nordic region to promote these principles.

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[48]   The Global Reporting Initiative (GRI) is a network-based non-governmental organisation that aims to drive sustainability and Environmental, Social and Governance (ESG) reporting through its Sustainability Reporting Framework.

5. Human Rights and Responsible Supply Chain Management

The previous section outlines how EU Member States are aligning their National Action Plans to international guidelines, prime among which are concerns for respect for human rights. This section specifically focuses on the issue of human rights in responsible supply chain management (RSCM).

EU economic development is increasingly embedded in a global supply chain network, making business processes and control over business practices more complex. As emphasised by the Commission, a key area of CSR is the extent to which companies manage their supply chains responsibly, particularly in relation to operations within developing countries. This includes ensuring their suppliers and/or subsidiaries respect basic rights, including labour rights (a living wage, freedom of association, etc.), guarantee health and safety at work, do not use child or forced labour and respects citizens in the local communities in which companies operate. Measures to increase these efforts have risen in recent years, in part due to a number of high-profile and tragic failures in the supply chain (for instance the clothing factory collapse in Bangladesh in 2013).

According to a European Commission study[49], there are various supply chain management issues where CSR is, or could be providing a solution. These include: prevention of child labour, guaranteeing freedom of association and collective bargaining, providing wages to ensure an adequate standard of living, prevention of unfair pricing, and ensuring biodiversity. National governments aim to address these issues, among other things, in a variety of ways – some of which are detailed in the NAPs on CSR and on Business and Human Rights.

Countries have taken different approaches to this area although not all countries make it explicit in terms of future actions within their NAPs. A number of countries specifically reiterate their commitment and implementation of human rights within their legislation. Key international standards are implemented in nearly all EU countries, even if this is not explicitly mentioned. Awareness-raising of the importance of human rights and RSCM is also being emphasised, and has attained increased attention in the context of some high profile examples demonstrating the impact of the failure of maintaining such standards. It is clear that challenges exist in enforcing EU or national legislation through business-supplier tiers which may well be several organisations (and countries) removed from the point of sale. Hence the importance of developing partnerships internationally and providing information and support tools is emphasised.

5.1. Structures and institutions

Many EU countries have indicated a commitment to RSCM within their NAPs. Some include a process for adopting and updating the international guidance to the national context.

Many others have begun to establish organisational structures or working groups on human rights and RSCM involving different governmental departments or ministries (e.g. in *Portugal* and *Italy*), and some have committees which focus on particular

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(49) Opijnen, Marjon van und Joris Oldenziel 2011*: Responsible Supply Chain Management, Potential success factors and challenges for addressing prevailing human rights and other CSR issues in supply chains of EU-based companies,* European Commission

aspects of RSCM (e.g. in *Cyprus*, the Commissioner for Children's Rights, and the Bioethics Committee). In *Sweden*, an Equality Ombudsman provides support to promote equal rights and opportunities for workers. The Ombudsman is required to draw attention to and create debate around human rights issues and has a special responsibility for reporting on new research and international developments in the areas of human rights and anti-discrimination. In *France*, The National Consultative Commission on Human Rights (CNCDH) has advised the Government and Parliament since 2007.

Some countries have sought to support the development of these policies within third (or 'supplier') countries, such as the capacity-building support provided by the *Dutch* government in developing countries.

In *Denmark*, a significant initiative is to establish a mediation and grievance mechanism for responsible business conduct which will allow the investigation of Danish companies' potential breaches of OECD and other international CSR guidelines (see Box 2).

Box 2: Denmark – Mediation and grievance mechanism for responsible business practices

To ensure potential investigations of Danish companies that breach the OECD guidelines for Multinational Enterprises and Human Rights, the Danish government adopted a law that set up a framework for the Mediation and Complaints-Handling Institution for Responsible Business Conduct in 2012.

The case-handling of a complaint follows a specific procedure:

- Initial assessment of whether the complaint complies with formal requirements and whether further investigation is needed (e.g. a complaint cannot be anonymous);

- Assessing options for resolving the complaint if it is further investigated. If the parties are capable of resolving the matter themselves, the institution will no longer be involved;

- Preliminary investigation is initiated if the parties do not solve the matter themselves. The institution will be more active in this process, and also assess potential new information;

- Mediation will be provided if the parties voluntarily agree on this. The purpose will be to create dialogue between the parties, and the institution will publish the results on the website; and

- Actual investigation will take place if the mediation fails or is not suitable for the case. Following the investigation, the institution may clear the company subjected to the complaint, or may provide recommendations for improvements in the company's business conduct.

Although this mechanism means that breaches of human rights committed by Danish companies can be raised, documented and published, the primary purpose of the institution is to make the involved parties solve the conflicts themselves and enter dialogue with each other.

The Mediation and Complaints-Handling Institution for Responsible Business Conduct also functions as the OECD contact point in Denmark.

Further information:

- The Mediation and Complaints-Handling Institution for Responsible Business Conduct
- Law on mediation and grievance for responsible business conduct [50] OECD guidelines for Multinational Enterprises

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[50] Danish version https://www.retsinformation.dk/Forms/r0710.aspx?id=142515

5.2. Partnership development

Partnership development with third countries, developing countries and countries with businesses beyond the first tier supplier chain is one way in which several countries have attempted to support RSCM. This is done through both governmental and business-driven CSR partnerships. Some countries have led this by hosting conferences (e.g. *Denmark*) or liaising with embassies (e.g. *Sweden*) to support CSR in international trade. Business partnerships (both with domestic and international businesses) have also begun to emerge with a focus on applying international codes of conduct.

Box 3: Finland – Business partnership programme

Finnish companies' involvement in international markets and growing economies increases the importance of social responsibility. In this respect, Finland is committed to promoting responsible business in private sector companies carrying out business projects in developing countries. To support this, the Finnish government makes financial contributions to promising projects which live up to responsible business behaviour.

Finnfund (Finnish Fund for Industrial Cooperation Ltd) is a 92 % state-owned development finance company which provides long-term risk capital for responsible private projects in developing countries and Russia. Companies can be provided with various forms of funding, guarantees and co-financing.

Finnfund's projects must produce positive developmental and environmental impacts in their target countries. Environmental and social impact assessments play a significant role to ensure compliance with and promotion of human rights obligations. An essential part of Finnfund's business is to integrate human rights in Finnish development projects. The Finnish state thus cooperates with the private sector to promote responsible business though investment in development projects. This is done by:

- Requiring social and environmental impact assessments from projects in the Finnfund business partnership programme;
- Requiring development projects in the business partnership programme to comply with the target country's laws and requirements; and
- Requiring development projects in the business partnership programme to comply with international criteria for socially- and environmentally-responsible business conduct

Further information on Finnfund can be found in the website (Finnish, English and Swedish):
http://www.finnfund.fi/en_GB/Frontpage/

Monitoring (through stakeholders and other authorities) domestic businesses' adherence to CSR policies is also taking place (e.g. *Czech Republic*). In *France*, the law on International Development passed in June 2014 promotes CSR for both public and private actors. In addition, the French Agency for international development finance – *Agence Française de Développement* – has implemented a reinforced CSR strategy in its activities and a risk analysis policy.

5.3. Practical support tools and provision of information

Awareness raising on the importance of ensuring respect for human rights through RSCM is supported in many countries through practical tools: to enable businesses to support companies in their efforts to address human rights issues (e.g. in *Portugal*); to support the implementation of global guidance around human rights and corporations (as developed in *Finland*); or for businesses to do self-assessments on their sustainability measures (examples of such tools are available in *Sweden*). Other countries' ministries have organised seminars with businesses (e.g. in *Italy*) to inform them about international guidelines around RSCM issues.

5.4. Legislation

All EU countries have legislation to protect core human rights and prevent discrimination at home. A few EU countries have taken additional legislative steps to enforce human rights as a result of their engagement with CSR. Some of these make requirements on businesses to prevent various forms of discrimination, including internet freedoms (*Italy*, *Sweden*) or to demonstrate commitment to CSR when applying to the government for funding (*Netherlands*). In *Cyprus*, legislation is being introduced to remove barriers for businesses seeking to develop CSR approaches.

6. CSR in SMEs

It is well-known that more than 99 % of businesses in Europe are SMEs and nine out of 10 SMEs are micro-enterprises (with less than 10 employees). SMEs provide two out of three private sector jobs and contribute to more than half of the total value-added created by businesses in the EU. Therefore the impact that a shift to more sustainable and socially responsible SME business practices could have on Europe's society, economy and environment is potentially significant.

There are various barriers preventing SMEs from engaging with CSR (more so than larger companies). These have been documented in various studies[51] but include, among other things:

- Owner / manager / stakeholder engagement;

- Lack of understanding of CSR;

- Perception of costs of implementing CSR;

- Lack of training or resources to implement CSR; and, in some cases;

- Implementation of CSR but lack of recognition or reporting.

However, many SMEs have begun to make progress towards implementing CSR activities (or have recognised when existing activities are socially- or environmentally-responsible): indeed, for many, it is their 'Unique Selling Point' and some are developing new practices and innovation in CSR. SMEs are able to change their practices more quickly than larger companies given their smaller management structures, so the effect of changes, once introduced, can be noticed and/or recorded almost immediately. In many cases, the implementation of CSR practices is down to individual commitment. Therefore governmental support focusing on awareness-raising (which in some countries means engendering a change in the business' 'mind-set') is a key development aspect.

Some of the international guidelines and principles and some national legislative requirements (e.g. around reporting) do not apply to SMEs. Challenges exist in ensuring or encouraging compliance with these best practices without increasing administrative or other burdens on SMEs. As shown in Section 0, various steps have been taken at the EU level to enhance the credibility and visibility of CSR, with particular focus on SMEs. Member States are continuing this work with locally-relevant practices. At the same time there is a recognition that many SMEs already have good CSR practices as they are often more aware of their responsibilities to their local community. The dissemination and recognition of such good practice is another focus of national initiatives.

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[51] See for example http://su.diva-portal.org/smash/get/diva2:352809/FULLTEXT01

6.1. Knowledge exchange / provision of information / dissemination of good practices

An issue regarding SME engagement with CSR is the lack of knowledge about the potential benefits to their business. Communicating these facts to businesses is a method common to many EU countries. Some have begun this process by starting to publish basic introductory information on CSR to be disseminated to businesses (*Czech Republic*).

Many seek to support the development of CSR in SMEs by creating knowledge exchanges between SMEs and experts (possibly those within larger enterprises). One of the major challenges with this approach is the sheer numbers of SMEs which may be interested to learn about the benefits of CSR. In *Belgium* and *Greece*, learning exchanges between SMEs allow good practices to be shared among SME representatives – this information can then be disseminated within their local business networks. Some are considering taking a sectoral approach by establishing sectoral councils which deal with CSR issues relevant to their industry (*UK*). The *UK* has also established a business to business / business to consumer trading portal which enables responsible SMEs to sign up and trade with each other, and to promote their successes to interested consumers.

Box 4: UK – Trading for Good to support CSR in SMEs

The Trading for Good Initiative has become an important tool for engaging businesses in CSR and making it easier for consumers to make choices on the basis of responsible business behaviour. This is a digital service allowing businesses to market themselves on their responsible business practices. The initiative thus facilitates business growth through business. Trading for Good aims to impact on society positively by:

- Improving skills and creating jobs;
- Supporting local communities;
- Supporting SMEs' growth;
- Improving quality of life and wellbeing for employees; and
- Reducing carbon and protecting the environment.

To realise these goals Trading for Good seeks to empower SMEs and influence policy priorities. To be a part of the Trading for Good Initiative a business must launch its own programme within the above mentioned areas. Afterwards, the business may upload the information to share it with other businesses and (potential) customers.

Trading for Good is a not-for-profit venture which aims to inspire businesses to be more socially responsible. It was inspired by the governmental agenda 'Every Business Commits' which encouraged British businesses to contribute to society. Trading for Good recently announced a three-year agreement with Santander, creating a partnership committed to helping small and medium-sized enterprises (SMEs) that support local communities. In addition to the partnership with Santander, Trading for Good has also secured financial backing from the Innovation in Giving fund, run by Nesta and funded by the UK Government (Cabinet Office). The Fund intends to enable a step-change in the giving and exchanging of time, assets, skills, resources and money.

To find out more about the Trading for Good Initiative, please see the website of the Initiative: http://www.tradingforgood.co.uk/

6.2. Training

Governments in several countries have developed training programmes for SMEs to enable them to understand more about the benefits of CSR. These have been developed on a range of topics, for instance: how to implement CSR activities, reporting, communicating (*Cyprus*), implementing international standards (*Denmark*). Other countries have developed online training (*Netherlands*).

Box 5: Denmark – Courses and guidance on responsible business conduct for SMEs

The Danish government is committed to supporting the development of CSR in SMEs through various tools.

Regional Business Development Centres (Væksthusene) support the development of CSR in SMEs. The regional centres are established to offer support services to regional and local business development, including the implementation of CSR. Given the centres' regional orientation and collaboration with public and private regional bodies, the 'business development consultants' in the centres may offer holistic services that take into account various stakeholders and business opportunities;

- The annual 'Week campaigns' aim to support those responsible for developing businesses and raise awareness about CSR in SMEs. During the week campaign events across the country are organised to support local entrepreneurs;

- Courses on responsible supply chain management will be organised, and the government will develop a guide on how to carry out due diligence of their social and environmental impacts on society, as well as engage in stakeholder dialogues;

- In collaboration with the Danish Business Authority, regional networks and trade organisations, the government will support SMEs work with CSR through the organisation of seminars and workshops; and

- In partnership with Danish Industry, Aalborg University and Green Cross Denmark, the government supports SMEs' strategic work with voluntary environmental protection initiatives though the launching of the online environmental portal Green21 which contains ten web tools on environmental initiatives.

Further information:

- Responsible growth – Action Plan for Corporate Social Responsibility

6.3. (Self-)Assessment

A key aspect of government monitoring of CSR is the extent to which SMEs are able to report their progress towards CSR goals. Large numbers of SMEs mean that government monitoring is not practical, therefore SMEs require the tools to provide reliable and consistent self-assessment. Some EU Member States have approached this by setting the framework for SME self-assessment alongside international standards. For instance in *Italy,* the government has introduced simplified ISO 26000 guidelines for SMEs, while in *Finland*, a CSR self-assessment tool is being introduced.

Other governments have set up a reporting framework for SMEs, for instance carrying out a Responsible Business Assessment (*Latvia*) or a survey of SMEs CSR performance using the 'CSR thermometer' (*Netherlands*).

6.4. Programmes

There are a few EU and government-funded programmes in Member States which aim to support SMEs in reaching their CSR goals. The additional support provided may include funding or promotion and awareness-raising depending on what is required (i.e. businesses within a country may be at an early stage of implementing CSR activities). Other countries support awareness raising and implementation of CSR in SMEs by building stakeholder capacity and integrating CSR into business strategies (*Slovakia*). Projects include: research activities on examples of SME practices (*Poland, Germany*); providing funding for projects; and, supporting SMEs in developing countries which

are typically suppliers to domestic corporations (*Germany*). In *France*, many initiatives (such as training, awareness-raising, planning documents, adaptation of national policies and events) are implemented at a local level by local communities in order to support the development of CSR in SMEs.

Awareness-raising has taken a variety of forms, but in *Poland*, it has started with some pilot activities, training for SMEs and raising awareness of the increased competitiveness that can result from successful CSR approaches.

Box 6: Poland – CSR capacity building in SMEs

Awareness of CSR in Polish SMEs is still considered to be in its early stages. For this reason the Swiss-Polish CSR programme 'Enhancement of regional competitiveness through Corporate Social Responsibility (CSR) measures' was launched in 2011 to strengthen the implementation of CSR in Polish SMEs.

By strengthening the understanding of sustainable business development, the project aims to support and enhance Polish SMEs' competiveness and innovation (also on an international scale) through improving their social and ecological impact, as well as employment conditions. The programme is carried out in three steps:

- Awareness raising and capacity building through the organisation of training, workshops, advisory services and study visits for SMEs, as well as for regional authorities, trade centres and non-governmental organisations;
- Carrying out pilot programmes in around 160 SMEs that should implement measures to support the improvement of employment conditions, social engagement, and protect the environment by, for example, waste reduction or usage of renewable energy sources; and
- Evaluate the pilot programmes, as well as identify and disseminate best practices in publication and events.

Expected results include the development of a general increased understanding of CSR in businesses, as well as the establishment of local CSR networks and development of regional CSR policies.

The Polish Agency for Enterprise Development (PARP) is the entity responsible for the programme in Poland, with financial support from the Swiss Agency for Development and Cooperation, the State Secretary for Economic Affairs and the Directorate for European Affairs (within the framework of the Swiss contribution to the enlarged EU).

Further information:

Project description (Swiss agencies)

http://www.erweiterungsbeitrag.admin.ch/de/Home/Projekte/Projekt_Detailansicht?projectinfoID=202538

Project description (Polish Agency for Enterprise Development)

http://en.parp.gov.pl/index/index/1866

In Germany, the European Social Fund (ESF) is being used to support the promotion of CSR as well as increasing employee skills in relation to CSR in SMEs.

Box 7: Germany – Employee development through engagement (an ESF funded project for SMEs)

SMEs form the pillar of German society, as over 99% of German enterprises fall within this category. For this reason the German Ministry of Labour and Social Affairs (*Bundesministerium für Arbeit und Soziales*, BMAS) wants to support German SMEs to become even stronger. Corporate Social Responsibility is in this respect considered important for the long-term sustainability of SMEs and society as a whole.

In the 2010 German Action Plan for CSR the ESF funded programme "Corporate Social Responsibility in SMEs" (*Gesellschaftliche Verantwortung im Mittelstand*) was introduced by the Federal Ministry of Labour and Social Affairs. This aimed to integrate CSR as a more long-term and strategic business objective for SMEs through tailored support measures to businesses. 73 CSR projects in SMEs were funded, covering topics in relation to the workplace, environment, market and community. The programme has a total budget of €36 million.

An example of a CSR project for SMEs is "Employee development through Engagement" (*Personalentwicklung durch Engagement*) which is run by the 3Win Institute for Civil Society. The purpose of the project is to add value to employees' formal skills by developing their non-formal competencies through engagement in civil society.

Through the project, employees engage in work outside the usual formal working environment for the benefit of civil society (in the educational, social, environmental or cultural area). The type of work will be tailored to the individual employee's capabilities and wishes. The work includes:

■ Tasks from "real life" which are both intellectually and emotionally stimulating;

■ Use of formal skills in a non-formal setting;

■ Encouragement of personal responsibility and independence; and

■ Stimulation of a new learning culture that relies on personal responsibility to foster learning.

An example of work could be an employee who shares his/her workplace with a disabled person for a couple of weeks for the mutual benefit of both. Another example could be a team of employees who renovate a kindergarten or a hospital's garden. These projects stimulate employees' non-formal competencies such as social skills and team working skills which are considered to add value in addition to formal skills.

The project's methodology for employee development differs from traditional and more theoretical approaches, as employees engage in real settings. The increased sense of responsibility and ability to work as part of a team could potentially strengthen the SMEs' capability on a long-term basis.

For further information on the programme, please see:

■ 3WIN's description of the CSR measure (German): http://www.pe-d-e.de/

■ BMAS's description of CSR measure (German):
http://www.csr-vernetzung.de/nc/projekte.html?group_1=45&tx-esfaddress-pi1[page]=1&tx-esfaddress-pi1[uid]=1606#vcard

■ Governmental information about the ESF programme for SMEs in Germany: http://www.esf.de/portal/generator/15836/programm__csr.html (German) and http://www.csr-in-deutschland.de/csr-in-deutschland/esf-foerderung-fuer-kmu/foerderprogramm-gesellschaftliche-verantwortung-im-mittelstand.html (German and English)

■ Flyer about the ESF programme for SMEs (BMAS and ESF, German): http://www.csr-vernetzung.de/fileadmin/user_upload/doc/ESF__Programmflyer.pdf

■ Website about CSR in Germany (BMAS) (German and English): http://www.csr-in-deutschland.de/nc/startseite.html

■ CSR projects in SMEs within the ESF programme (German): http://www.csr-in-deutschland.de/fileadmin/user_upload/Downloads/ESF-Programm/Ausgewaehlte_Projekte_fuer_CSR-Antragstellung.pdf

7. Social and Employment Policies

Basic standards regarding human and employment rights and anti-discrimination legislation exist in all EU Member States. A number of these are derived from international standards or EU legislation. CSR in this instance relates to voluntary measures by businesses which go beyond legal requirements or the implementation of national policy initiatives.

Typically, with regard to social and employment policies, this includes initiatives regarding equality and diversity, and access to employment and social inclusion. In this respect, many of these measures are in line with the priorities of the Europe 2020 Agenda and its flagship initiatives. However, it can be difficult to draw a line between what constitutes CSR practice and the approaches being adopted by companies linked to national policy measures – for example in relation to the integration of people furthest away from the labour market (e.g. take up of a subsidy without counterpart finance from a company to employ an individual considered disadvantaged does, in and of itself, not constitute CSR practice). Many Member States are developing awards or labels to recognise business' positive achievements in social, diversity and employment policies. In some Member States, CSR in this field involves stimulating a 'bottom-up' approach by encouraging volunteering and employee-led activities. The increasing use of Diversity Charters in Member States appears to be an effective means of bridging the gap between government policy and business strategy.

7.1. Supporting the integration of people furthest from the labour market

Many Member States provide incentives to business (e.g. in the form of subsidies or tax breaks) to encourage them to offer employment opportunities to disadvantaged groups in the labour market. Such measures have gained increasing importance as a result of the crisis. However, generally speaking, business initiatives to offer opportunities to low skilled young people, for instance, should primarily be considered as CSR measures if they are not only implemented in response to the availability of financial support. In a number of countries (e.g. *France*, *Sweden*), Public Employment Services have been able to conclude agreements with employers to recruit a certain number of individuals from their most difficult- to-place target groups, even in the absence of such financial incentives.

7.2. Awards / seals

In recognition of exemplary business practice in social policies which goes beyond legal requirements, several countries have adopted awards and labels to recognise such measures. The award may provide an incentive for businesses to adopt these practices as well as providing recognition of business achievements in this field. This may have a number of positive impacts on the business (including offering support for recruitment and retention). Some of these awards recognise business achievements in terms of gender and diversity measures (*Austria, France, Portugal*) or initiatives to support family friendly working practices (e.g. *Bulgaria*, *Hungary*) or to award businesses for creating better working environments (*Sweden*).

> ## Box 8: Austria – NESTOR^{GOLD} seal
>
> The NESTOR^{GOLD} seal aims to raise awareness about the value of the elderly workforce as well as promote the implementation of age and gender sensitive policies and measures in organisations and companies to create an age-friendly working environment. The seal is given to businesses and organisations that promote and implement:
>
> - A sustainable dialogue between generations;
> - A life phase-oriented and age-sensitive organisation; and
> - An appreciative and supportive working environment.
>
> NESTOR^{GOLD} was introduced in 2010 and is awarded biannually, following the fulfilment of 27 indicators covering four levels of action: the individual; the organisation; the culture and the vitality (sustainable market commitment regarding age management).
>
> Certification happens through four steps which include signing a charter, self-assessment, external assessment and finally the certification. The assessment committee consists of representatives from social partners, labour market services and ministries.
>
> In the context of demographic changes in the Austrian labour market, the seal was developed by the Federal Ministry of Labour, Social Affairs and Consumer Protection, the Federal Ministry of Economy, Family and Youth, social partner organisations, age management experts and the Austrian PES to incentivise businesses and organisations to work to retain older workers in the labour market.
>
> Further information:
> - NESTOR^{GOLD} website (German)
> - Information about NESTOR^{GOLD} (English)

> ## Box 9: Spain – Label of Acknowledgement for companies taking part in the Strategy for Entrepreneurship and Youth Employment
>
> As part of Spain's comprehensive Strategy for Entrepreneurship and Youth Employment (2013-2016), 100 measures are being implemented to support youth employment and mitigate the consequences of the crisis for young people at risk of becoming NEET (not in employment, education or training).
>
> As part of the work to reduce youth unemployment rates, the strategy also encourages companies and organisations to take part in a shared effort to reduce youth unemployment by awarding a Label of Acknowledgement to organisations or companies that participate in the implementation of the strategy's 100 measures. This means:
>
> - Carrying out actions in the labour market for people under 30 years old;
> - Conducting and/or supporting education and training for young people to support their integration into the labour market;
> - Implementing CSR policies targeted at human resources and social actions;
> - Carrying out actions and initiatives that focus on youth entrepreneurship; and
> - Cooperating with public administrations.
>
> In this way the Strategy makes strategic use of CSR in businesses to support the youth unemployment situation in the country.
>
> Further information:
> - Information about the Strategy for Entrepreneurship and Youth Employment and the Label (Spanish)

7.3. Promotion of CSR and diversity in workplace policies

Many EU Member State governments have enacted, or begun to enact, policies to support the engagement of certain disadvantaged groups in the workplace. Some seek to support those who are less well represented, for instance, promoting lifelong learning for older people (*Slovenia*), women in senior management or board-level positions (*UK, Czech Republic*), promoting the employment of disabled people (*Ireland),* or labels delivered by public authorities on diversity and gender equality *(France).* In one instance, this is supported through governmental microcredit funding for women entrepreneurs and immigrants (*Germany*).

Some governments have demonstrated commitment to quality of life / work life balance through supporting CSR guidelines and ILO conventions with regard to working life (*Sweden*) or supporting social diversity at workplaces, fair pay schemes and actively supporting changing circumstances in the labour market (e.g. the increased share of older workers) (*Germany*). In addition, governments have supported career development in jobs relating to CSR through specific job fairs (*Austria*) – this commitment is expected to enable individuals to develop enterprises in CSR consultancy or diversity management etc.

Other countries have developed checklists or toolkits for businesses and local agencies to monitor progress. Examples include an occupational health quality management system (*Italy*) and an anti-discrimination checklist (*Hungary*). One has set up a toolkit for gender equality which applies in third or supplier countries (*Austria*).

Box 10: Austria – toolkit for gender equality

Building on the ILO concept from 1999 „Decent Work", the Austrian NGO Women's Solidarity (*Frauensolidarität*) has led an awareness raising campaign about women's global labour conditions and rights, and the needs for improvement in this area.

Women's Solidarity has developed the awareness-raising Toolkit on Global Employment Conditions from a Gender Perspective (*Toolkit – Globale Arbeitswelten aus Genderperspektive*) to encourage NGOs, trade unions and governments to support women working in the informal economy. The problem being addressed is the high share of women in the informal economy in developing and emerging economies. These women do not have the required employment rights in relation to the decent work concept, i.e. minimum salary, and legal and social protection.

Around two thirds of employed women in developing and emerging economies work in the informal economy, and in Latin America women in the informal economy only earn 44 % of the salary they would earn in the formal economy. Such conditions create a significant risk in relation to the "working poor".

The Toolkit provides examples of how women in the informal economy have organised formally in local organisations and trade unions to support women's awareness and knowledge about their employment rights

The organisations have been able to impact the ILO conventions which demonstrates the possibility of combining a bottom-up and top-down approaches to influence labour market conditions, hence also the importance of such organisations and the need to support them.

Further information:
- Toolkit – Globale Arbeitswelten aus Genderperspektive (German)
- Women's Solidarity website (German)

There is also a growing number of countries *(Austria, Germany, Spain, Italy, France, Luxembourg, Sweden, Finland, Estonia, Poland, Belgium, Ireland)* supporting voluntary initiatives promoting diversity management in the workplace through Diversity Charters. A Diversity Charter consists of a short document voluntarily signed by a company or a public institution. It outlines the measures it will undertake to promote diversity and equal opportunities in the workplace, regardless of race or ethnic origin, sexual orientation, gender, age, disability and religion. In some cases *(Italy, Luxembourg)* national authorities play a major role in the implementation of Diversity Charter Schemes. In a number of countries *(Poland, France, Luxembourg, Poland, Italy, Finland)*, the organisations in charge of the implementation of the Diversity Charter at national level are also dealing with broader CSR matters which often facilitates synergies between both policies.[52]

7.4. Volunteering programmes

Some governments have sought to encourage larger, for-profit companies to develop volunteering programmes for their workers *(Poland)* and in one case have promoted volunteering as a means of gaining valuable work experience, with the expectation that this will contribute to increased employment *(Romania)*.

7.5. Social dialogue and stakeholder engagement

Key to establishing effective employment and social protection policies is developing positive working relationships with (and between) social partners. Social dialogue, engaging stakeholders and ensuring adequate and broad representation is an important part of developing strong CSR policies. Some countries have focused on developing relationships with social partners

or creating networks between employers, local authorities and jobcentres *(Italy, Hungary)* whereas others have developed social partner relationships in specific industries or workplaces *(Sweden, Bulgaria)*. In addition, some governments have encouraged social partners to work towards CSR goals themselves (e.g. trade union involvement in CSR in *Belgium*).

7.6. Social entrepreneurship

Social enterprises seek to generate social or environmental benefits rather than creating profit for profit's sake and therefore are generally considered to be contributing towards CSR goals. Some Member States have demonstrated commitment to supporting social enterprises by providing microcredit funding (e.g. *Germany*, *Poland*), or through the development of cooperatives (*Hungary*, *Sweden*). Others have shown their commitment to supporting social enterprise development in governmental strategies (*France, Sweden*).

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8. Consumer Awareness and Responsible Business Promotion

Consumer demand drives business and raising consumers' awareness of CSR enables them to make responsible decisions about products and services. This may include raising their general awareness around what CSR is (in order to develop 'grassroots' understanding and demand); awards and labels to allow consumers to make choices based on business' behaviours; and developing better dialogue and communicating with local communities and businesses. An important challenge in developing awards and labels is publicity to develop consumer understanding of these awards. It is also important to guarantee that what is promised by the label can be verified. The role of independent bodies (including NGOs) is critical to this. The loss of trust which can occur for a business (or indeed a label) resulting from transgressions can be significant.

Many EU countries have developed CSR Awards (also in line with the award at EU level), with some differences in relation to categories available for awards (e.g. SMEs covered separately or not), the focus of awards (e.g. overall CSR performance, awards for family- friendly or age-friendly working practices, environmental performance awards etc.) and the procedure for selecting award winners (e.g. selection by a panel of peers, selection by independent experts or consumer poll, or a mixture of these methods). In general those countries which are just starting to engage with CSR have begun by encouraging a shift in public

and business perceptions of CSR through campaigns, information and dialogue between relevant partners, as well as the establishment of labels and awards. Those countries who have a generally well developed CSR approach tend to be encouraging businesses to do better, through awards and benchmarking, or drawing attention to responsible and sustainable business practices by labelling. Once such awareness-raising processes and awards have been developed it is important to maintain momentum and ensure verifiability to maintain consumer trust. In an increasingly global economy, efforts to establish regionally (or indeed globally) recognisable labels and awards – and associated awareness raising – is also critical. An interesting example in this field is the Nordic ecolabelling scheme.

8.1. Campaigns

Some countries are starting at the 'grassroots' level by providing government initiatives to raise consumer awareness of CSR. These involve a variety of different methods of promotion including involving stakeholders (*Bulgaria*), general promotional campaigns (*Italy*, *Bulgaria*) or web-based campaigns (*Germany*). Others have set out actions to improve consumer organisational capacity to act on behalf of consumers in making claims against businesses (*Bulgaria*). In *Croatia*, a CSR Dictionary has been developed which explains and defines CSR terminology.

> ### Box 11: Croatia – CSR dictionary
>
> As a response to uncertainties about national and international CSR guidelines the Croatian Business Council for Sustainable Development published the Lexicon Sustainable Development in 2012. This is a comprehensive 'CSR dictionary' targeted at CSR professionals, experts, academics and media representatives.
>
> The dictionary is an extensive systematisation of the Croatian 'CSR language' and aims to develop a shared understanding of CSR concepts and guidelines. It comprises 414 CSR terms, each of which is presented in alphabetical order and explained from a technical and social perspective (drawing on 368 sources, including international guidelines). Each term is translated into English, German, French and Italian; explanations are so far only available in Croatian.
>
> The Lexicon Sustainable Development is available via the websites www.hrpsor.hr and www.dop.hr.

8.2. Labelling and benchmarking

Many countries across the EU have introduced product or business 'labels' to help consumers make informed choices about their purchases. Some have recently begun to introduce these and are also informing consumers about what this means for them (e.g. *Greece*, *Bulgaria*, and fair-trade labels in *Slovakia*). In *Estonia*, a new labelling scheme is set to be introduced.

Some countries already have well established labelling which are well understood by consumers (*Denmark*, *UK*, *Sweden*) and so other initiatives are taking place, such as additional research into the awareness of the labels (*UK*), initiating work towards sectoral CSR labels recognised by public authorities (*France*), developing better dialogue between businesses and consumers to help support transparency (*Sweden*).

> ### Box 12: Estonia – CSR label to promote responsible business and consumer behaviour
>
> In Estonia, CSR is recognised as an important component of successful business. Thus, it is important to incentivise businesses to integrate CSR into their activities from the highest level and throughout the organisation.
>
> For this reason the Estonian government has developed an award scheme.
>
> A further step to promote CSR – also in relation to consumer recognition – is the introduction of a new CSR label called the "Socially Responsible Enterprise 20xx". The intention is that the label should be recognised on both the national and international level. This has a dual purpose: On a national level it will benefit the single business being awarded the CSR label; on an international level such a label will raise trust in the Estonian market. The "Socially responsible enterprise 20xx" label will facilitate this through:
>
> - Harmonising the Estonian CSR system with international systems of recognition;
> - Encouraging CSR in all kinds of businesses;
> - Incentivise businesses by providing them with specific indicators to comply with in order to obtain the label;
> - Making the public aware of the content of the label; and
> - Introducing an implicit control mechanism through the label.
>
> The framework and description of the label will support an understanding of the label as a supplement and added value to existing labels. There will be no legal requirement for businesses to comply with the label's framework. Instead focus will be on the benefits of being an economically, environmentally and socially responsible business.
>
> The Ministry of Economic Affairs and Communications, the Ministry of Social Affairs as well as the Ministry of the Environment will manage the development of the label.
>
> For further information on the label and CSR in Estonia, please see "Action Plan of Corporate Social Responsibility in Estonia 2012 – 2014".

**Box 13: Ireland – Business Working Responsibility Mark
to certify responsible and sustainable businesses**

The non-profit organisation Business in the Community Ireland (BITC) is a network for responsible businesses working to promote CSR in business operations. One of the initiatives organised by the organisation is the Business Working Responsibility Mark which is a certification provided to responsible businesses. The certification is based on the ISO 26000 guidance standard for social responsibility, and the process for obtaining the mark takes place in the following steps:

- Evaluation. In this first step the business will have to complete an online questionnaire (password protected) with 27 indicators involving workplace, marketplace, environment, community and CSR management and communication issues. After completion, the company will be scored by a consultant from BITC. If the company scores at least 50 percent in each of the questionnaire categories, and has an overall score of 70 percent, it will be eligible for the next audit stage. The evaluation stage can be used for an internal baseline assessment and gap analysis only, or it can lead to the next step. After the evaluation the business may thus stop the process; and

- Audit. Achieving the Business Working Responsibility Mark requires an independent third party verification of the responses provided in the online questionnaire. The audit will take place over one day at the company site, and relevant company staff must be present together with an employee from BITC as well as an auditor from the National Standards Authority of Ireland (NSAI). The certification is awarded after the auditor's verification of the information provided in the questionnaire, and is valid for 24 months.

Achieving the Mark is intended to have both internal and external business advantages. Internally, risks, gaps and opportunities will be assessed providing a possibility for benchmarking against peers. Externally, the Mark can enhance visibility and credibility of the business, leading to competitive advantages. In 2011, 61 percent of Irish CEOs agreed that businesses' responsibility in society would lead to competitive advantages.

In December 2013, eleven companies had obtained the Mark, which can be awarded to large companies with 250+ employees. Depending on their membership status in BITC, companies applying for participation in the assessment will have to pay a fee (all companies must pay to go through the last NSAI auditing stage).

For more information on the Business Working Responsibility Mark, see the website: http://www.bitc.ie/business-working-responsibly-mark-corporate-social-responsibility/

Assessing the performances of businesses against each other has also become important, for instance through benchmarking (*Netherlands*) and registers to provide an overview of certified products (*Slovakia*). An example of cross-regional streamlining of labelling is the Nordic Region's Ecolabelling initiative which is a coherent labelling system aimed at raising consumer awareness and promoting responsible business practices.

Box 14: The Nordic region – Ecolabelling

Nordic Ecolabelling applies to Finland, Norway, Sweden, Denmark and Iceland. These countries strive to promote sustainable consumption and contribute to a sustainable environment and climate. The underlying logic is that sustainability is a common responsibility and not only a matter for environmental specialists.

The aim of this voluntary label (known as "the Swan") is to enable consumers to actively choose eco-friendly products as well as encourage manufacturers to produce and deliver environmentally sound products and services. The label has a life-cycle perspective which embraces environmental issues such as energy, climate, water, chemicals, effluents, packing and waste. A third party develops the label (an ISO 14024 type 1 ecolabelling system). Furthermore, a recent survey highlighted that 94 % recognise the "Swan" as an ecolabel.

To select those product groups that are suitable for Ecolabelling, the following scheme is used (and continuously revised according to societal and scientific developments):

- Relevance. Relevance is assessed in relation to the environmental problems for the specific product group;
- Potential. Potential is assessed according to the possible environmental achievements for the product group that can be made by having specific ecolabel criteria; and
- Steerability. Steerability is an assessment of how a product, activity or problem may be affected by the Nordic Ecolabel.

If a product group is assessed to be suitable, specific criteria for products and services within the product group will be developed over a time span of three to four years. So far, 63 product groups have valid ecolabelling criteria. The criteria to obtain the ecolabel are the same across the Nordic countries, and they are selected by the Nordic Ecolabelling Board in which representatives from each Nordic country are presented. Businesses apply to make use of the Nordic Ecolabelling, and a product or service that has been provided with the label can be distributed in other Nordic countries without additional application processes.

The label was introduced in 1989 by the Nordic Council of Ministers. It is a member of the Global Ecolabelling Network and works together with the EU Ecolabel which is its counterpart in the rest of the EU countries.

For more information about the Nordic Ecolabel, please visit the website: http://www.nordic-ecolabel.org/

Some countries are more specifically focusing on developing the methods by which consumers access this information. For instance, in *Denmark*, consumers will be able to find out about labels via smartphone applications.

8.3. Awards

CSR Awards are popular tools across Europe to promote responsible business through public recognition. This also provides businesses with an opportunity to share best practice in CSR, and learn from each other (*Denmark*). CSR awards may be granted to businesses that perform well with regard to responsible business practices (*Germany*, *Italy*, *Poland*, *Slovenia*); and specific issues can be targeted through the granting of CSR awards, such as Effective Governance (*Latvia*) or family-friendliness (*Latvia*, *Slovenia*).

Apart from promoting responsible businesses, awards are also aimed at promoting responsible consumption by making visible well performing businesses (*Ireland*). In *Lithuania*, responsible businesses are for instance promoted on an online list.

The granting of CSR awards requires that clear criteria for 'best' practices are developed. For this reason, a working group in *Cyprus* will be set up to define such criteria.

Box 15: Bulgaria – Responsible Business Awards

The Bulgarian Business Leaders Forum (BBLF) was founded in 1998 as an affiliate of the International Business Leaders Forum. The forum promotes CSR through initiatives and programmes to support socially responsible business. In 2003 BBLF introduced several annual Responsible Business Awards to promote CSR in Bulgarian companies and reward those who have taken significant steps to conduct responsible business, as well as have encouraged other businesses to do the same. The nominations can come from businesses across the country, independently of size and industry. Categories include:

- Investment in communities. For businesses that invest in long-term community development;

- Investment in the environment. For businesses which adopt environmental policies and integrate environmentally friendly technologies and products into daily businesses activities;

- Investment in human capital and working conditions. For businesses that invest in employee development and improvement of working conditions;

- Investment in education. For businesses that work to improve the Bulgarian education system as well as support science and research; and

- Investment in cause-related marketing. For businesses which support a cause as part of their marketing of products.

Further information about the Responsible Business Awards can be found on BBLF's website (Bulgarian and English):

http://www.bblf.bg/initiatives/1/Responsible+Business+Awards

8.4. Dialogue and consumer rights

Beyond the creation of more competition-like initiatives to develop CSR, dialogue on consumer rights is becoming an increasingly important aspect of developing responsible business. In *Italy,* for example, dialogue between businesses and consumers is promoted, and in *Latvia* and *Romania* more institutionalised structures aim at protecting consumer rights, and promote dialogue.

A comprehensive project was carried out in *Lithuania* to promote responsible business practices. Key for this was to create transparency and credibility around businesses' CSR through awareness, partnerships and capacity building.

Box 16: Lithuania – ESF funded project to promote responsible business

The ESF funded project "GATES: Social and Environmental Business Innovations" (worth almost 1.4 million Euros) was implemented between 2010 and 2013 to promote responsible business in Lithuania. The project aimed to establish a CSR friendly business environment and consisted of three main components:

- Improved understanding and awareness of CSR amongst businesses and in society by awarding responsible businesses; assessing national CSR performance; providing CSR tools to listed companies, and organising annual CSR conferences;
- Increased establishment of NGO-business partnerships to enhance the CSR capacity of businesses and raise consumers' CSR awareness through for examples trainings and promotion campaigns; and
- Capacity building of companies', social partners' and public institutions' CSR by introducing CSR guidelines in workshops; providing responsible investment training; developing sector specific CSR tools; organising seminars for economic and social partners, and developing a CSR implementation model for incorporation of CSR in public institutions.

The objective of these actions was to develop a transparent and credible CSR environment, hence encourage and enable businesses to implement CSR. This should also lead to the public's increased trust in businesses. Moreover, NGO-business partnerships should further enhance the CSR environment.

Immediate outcomes of the project included:

- Training of 3400 people;
- Drafting of 14 methodological publications (e.g. "Responsible Business" and guidelines for listed companies);
- Execution of 2 surveys of the economic benefit and the national situation of CSR;
- Organisation of 393 events (training, conferences, presentation etc.) aimed at consumers;
- Signing up for the UN Global Compact by 57 companies;
- Publication of CSR reports by 62 companies; and
- Development of 26 business-NGO partnerships.

The Lithuanian Ministry of Social Security and Labour and the UN Development Programme were responsible for this project.

Further information:

- UNDP project description
- Social Innovations through new partnerships: UNDP experience in Lithuania 2006-2012. Analytical review (UNDP 2013). Pp. 62-68.

9. CSR Reporting and Disclosure

Reporting on non-financial aspects of business performance is becoming an increasingly common measure of assessment of business' CSR achievements. Different rules apply in relation to what has to be reported, by whom, and as part of which official reporting procedure. The latter impacts on the extent to which such information is audited as part of a wider process of auditing company accounts. The full independent verification of such information can thus remain an issue.

Legislative requirements on non-financial reporting are not widespread through Member States but this is more common in countries with an established tradition of CSR or state-owned enterprises. Other countries are starting the process by conducting pilot activities or using the international guidelines.

9.1. Legislation and reporting requirements

Some governments have introduced mandatory reporting for companies (typically larger companies) on their CSR activities. Some of these focus on human rights or the environment or whether the companies have a CSR policy (e.g. *Denmark, UK, France*).

Box 17: France – Compulsory reporting on social responsibility for companies

France is committed to promoting CSR on a national, European and international level. In 2001 France became the first Member State to oblige listed companies to report on how they tackle social and environmental responsibility. This has meant that shareholders and stakeholders are better able to assess companies. According to the 2011 International Survey of Corporate Responsibility France was in the best quartile in terms of large companies' non-financial reporting on a worldwide scale.

In 2010 the Grenelle II Act law was passed. Article 225 of this Act expanded the provisions of the former 2001 law on reporting in terms of requirements for non-financial reporting as well as the applicability of the law to all listed companies, non-listed companies (depending on revenue and number of employees), as well as subsidiaries of foreign listed and non-listed companies in France.

Non-financial reporting is a part of the annual management report. 29 non-financial indicators (42 for listed companies) have been developed. They are aggregated into the following main reporting categories[53]:

■ Social aspects. Indicators in this category include the company's territorial impact and economic and social activity, external relations with organisation and individuals, supply chain management, corruption and human rights.

■ Environmental aspects. Indicators in this category include general environmental policies, pollution and waste management, sustainable use of resources, climate change, and protection of biodiversity.

■ Governance aspects. Indicators in this category include employment conditions, work organisation, social relations, health and safety, training, equal opportunities and compliance with ILO conventions.

Reporting can be both qualitative and quantitative, and it should reflect the company's progress. Reporting takes place according to the "comply or explain" principle. To ensure credibility, reports must be verified by an independent and accredited third party. If the company fails to comply with demands for reporting, shareholders may take legal action.

The 225 article presents a substantial development in the requirements for responsibility reporting. National CSR standards in France aim to harmonise and create transparency in the international context. The latter point is reflected in the fact that foreign companies also need to undertake responsibility reporting.

For further information, please see:

■ Business of a Better World's summary (English):

http://www.bsr.org/reports/The_5_Ws_of_Frances_CSR_Reporting_Law_FINAL.pdf

■ Ernst & Young's summary of the law (English):

http://www.ey.com/Publication/vwLUAssets/Frances_sustainability_law_to_impact_US_companies/$FILE/How_Frances_new_sustainability_reporting_law.pdf

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[53] See indicator tables in the company Business of a Better World's summary of the law (p. 5ff.): http://www.bsr.org/reports/The_5_Ws_of_Frances_CSR_Reporting_Law_FINAL.pdf

In many instances, the non-financial reporting requirements use international standards and guidelines (e.g. GRI). Some countries ask businesses to complete these reports voluntarily (*Germany*, *Finland*) especially in SMEs (*UK*).

Other countries require state owned enterprises to produce non-financial reports on CSR (*Sweden*, *Germany*, *Malta*, *Finland*). In one country, efforts are under way to provide support to semi-governmental organisations to complete CSR reporting with the intention of widening this to listed companies in line with their CSR Corporate Governance Code (*Cyprus*).

Box 18: Finland – Reporting scheme for state-owned companies

The Finnish state is involved in more than 1,000 commercial companies, and in 2010 about 214,000 people were employed by state-owned companies. The government in Finland is committed to creating transparency in state-owned companies as well as complying with both national and international regulations and guidelines.

In 2011, around 120 companies disclosed non-financial information. In this context a Government Resolution on State Ownership Policy was adopted on 3 November 2011. Companies with the state as a majority shareholder are now required to report on non-financial issues. To support this, the Resolution is accompanied by a general reporting model. This comprises the following sections to be included in the reporting:

- Company organisation, administration and operating principles. This section includes information on the company's management of social responsibility and the stakeholder involvement process;

- Economic responsibility. This section includes information on economic objectives, achievements and indicators (revenue flows to stakeholder groups, support for public interest groups, state support and indirect financial impacts);

- Human resources. This section includes information on human resource policies and approaches, staff structure (including employee turnover), restructuring and employment termination procedures, gender equality structures, remuneration schemes, training and skills development, and employees' well-being as well as health and safety;

- Environment. This section includes information on the company's environmental objectives, impacts, risk areas, opportunities and performance. Environmental performance indicators are broken down into areas such as energy, water, waste and regulatory compliance;

- Society. This section includes information on involvement in local communities, corruption, involvement in public policy development (for example lobbying), market behaviour (compliance with competition rules), as well as compliance with laws and regulations;

- Product liability. This section includes information on customer satisfaction and health and safety in relation to products and services;

- Human rights. This section includes information on human rights issues in relation to business operations;

- Supply chain. This section includes information on supply chain management; and

- Reporting and calculation principles. This last section is optional and includes methodological information on reporting, measurement and calculation principles throughout the report.

Each section contains information that is either obligatory for the report, or optional. The report should be developed according to the principle of "comply or explain", meaning that if the company does not report on a specific issue, the reason for this should be explained. The reporting model draws on guidelines such as the Global Reporting Initiative (GRI), ISO 26000 and the Accounting Board's General Guidelines for the Preparation of Board Report. These general guidelines have been localised according to the Finnish context to support their suitability and implementation in Finnish companies.

Further information on the reporting scheme can be found in the annex of the Government Resolution on State Ownership Policy 3 November 2011 (English): http://valtionomistus.fi/english/files/2011/12/Periaatepaeaetoes03112011_eng.pdf

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9.2. Support for reporting

In order to further develop reporting of CSR, governments are providing support and promotional activities to enhance the effectiveness of the reporting, and to raise general awareness of CSR. Some are starting to take steps to do this by introducing pilot projects to test the effectiveness of introducing non-financial reporting which follows international guidelines such as GRI and ISO 26000 (*Belgium*). For some the focus, as set out in the NAPs, is to increase the transparency of reporting (*Bulgaria, Romania*).

Some governments are introducing supporting tools to enable businesses to complete CSR reporting more effectively (*Italy*) or support businesses in how to complete GRI-compliant reports (*Slovakia*). Some have taken additional steps to adopt the international guidelines with some tailoring for the domestic situation (*Poland* regarding ISO 26000). Others promote the benefits of completing reporting by proving incentives such as marketing and awareness raising (*Slovenia*).

10. CSR in Education and Training

The coverage of CSR in education and training is becoming more common in Member States, particularly regarding higher education, executive education, continuing education and training, and short courses for business leaders. The six UN Principles for Responsible Management Education have some signatories in Member States' higher education institutions and this number is slowly increasing. CSR in compulsory education is not widespread but more systematic approaches to integrate and streamline CSR in society are being implemented by integrating CSR into educational curricula. Some examples also exist of management training and initiatives aimed at facilitating learning from stakeholders. At present, CSR is considered by many to be part of the role of a marketing professional rather than being applicable to all individuals within a company. Future opportunities in this area may include educating all individuals within a company about the principles of CSR, 'train the trainer'–type programmes, and potentially developing education programmes for countries and organisations in the supply chain. Governments can consider encouraging education institutions to become signatories to the UN Principles and consider how progress in learning about CSR can be measured.

10.1. CSR in education

Future business generations are considered to be important actors in the integration of CSR more dynamically into business and society, and the streamlining the concept. The introduction of CSR in education and training curricula is thus becoming more widespread across different countries.

Several Member States have introduced CSR as part of the curriculum in educational institutions at various levels (*Estonia*, *Italy*, *Slovakia*, and *Poland*). In Swedish higher education for instance, CSR has also been introduced as part of the examination system. Support for CSR in education is taken even further in *Germany*, where the government supports CSR in domestic education, as well as at universities in developing countries, hence adding another 'layer' of CSR awareness. *Cyprus* is more in the development stages at this point. The government plans to send a letter to universities and business administration schools to raise awareness of the six UN principles for Responsible Management Education. An interesting example is also the French Generalisation Plan for Sustainable Development Education which is currently being rolled out.

Box 19: France – Sustainable Development Education

To support CSR awareness, knowledge and capacity in France, sustainable development is being integrated into the education system. In 2011, the third phase implementation of the Generalisation Plan for Sustainable Development Education began. This includes a range of initiatives to introduce sustainability in the curricula for both teachers and pupils in general, technical and professional education, as well in adult education. This is done by:

- Enhancing the presence of CSR governance and management in academia;
- Expanding partnerships and collaboration between educational institutions, public authorities, NGOs and businesses;
- Disseminating information about existing practices; and
- Strengthening the cross-cutting links between sustainable development education and disciplines such as health and international development.

The goal of the plan is to educate future citizens in responsible behaviour, as well as involve public authorities, civil society organisations, businesses and research centres in France's sustainable development.

Additionally, the government seeks to strengthen the CSR profile of higher education and research. The government provides funding for CSR related research programmes through the Movida Programme and the National Research Agency, for example.

Further information:

- CSR action plan for France

10.2. Training on CSR outside educational institutions

To build CSR capacity in current business environments, enterprises and their employees participate in training and mutual learning to raise CSR awareness amongst businesses and implement CSR strategies.

Mutual learning on CSR may take the form of forums and conferences to facilitate exchange (*Cyprus*, *Denmark*, *Estonia*). Specific CSR training for businesses is also carried out; for instance as sectoral CSR training (*Greece*) or as training in the organisations or at the workplaces (*Italy*, *Slovakia*, *Poland*, *Sweden*). In the *UK* CSR qualifications already exist, and CSR management may be established as a profession. An interesting example of CSR training provided to businesses is the Polish ISIS Accelerator aimed at providing businesses with a tool to smoothly adapt CSR to the specific business context, a challenge faced by many businesses.

Box 20: Poland – ISIS Accelerator training for businesses

Poland opened to foreign investors in the 1990s and has since experienced an economic boom which has at the same time led to greater demand for sustainable development. In 1998 the Sendzimir Foundation was created. Through educational services the foundation promotes economic, environmentally and socially responsible behaviour,

The Sendzimir Foundation offers training to businesses in the so-called ISIS Accelerator tools which are step-by-step tools developed to accelerate sustainable business development:

- Indicators: At this stage, Key Performance Indicators will be developed to enable the assessment and communicatation of sustainable development;
- Systems: At this stage, the company's working groups will go through a consensus-seeking process to reach conclusions;
- Innovation: At this stage, an innovation and change process will be accelerated through an exploratory approach; and
- Strategy: At this stage, a comprehensive and all-embracing strategy for sustainable business development will be created.

The aim of the tools is to enable effective planning, implementation, monitoring and evaluation of sustainable development in businesses.

Of particular importance for the ISIS Accelerator tools is stakeholder involvement, as the engagement of stakeholders will continuously integrate multiple perspectives of the business impact in society and possibilities for sustainable development. Another essential component of this method is the adaptation of the ISIS tools to the business context where *acceleration* is crucial due to the limited time to develop CSR in businesses.

The ISIS Accelerator tools have been developed by the AtKisson Group for which the Sendzimir Foundation acts as the Polish representative.

Moreover the Foundation has published the online (freely available) textbook *Challenges of Sustainable Development in Poland* which includes a whole chapter on CSR in businesses.

Further information:
- ISIS workshops
- ISIS Accelerator Overview (AtKisson Group)

Another approach to CSR capacity building in enterprises is the Finnish CSR Network FIBS which provides information as well as opportunities for mutual learning on how to implement CSR in business.

Box 21: Finland – Corporate Responsibility Network FIBS

The non-profit CSR network FIBS is a network of over 230 members consisting of (mainly) large companies, SMEs, NGOs and universities. By supporting the members in their CSR initiatives, the network aims to promote a financially-, socially- and ecologically-sustainable business environment in Finland. The support services include information, peer support, contacts and visibility of CSR practices:

- The FIBS-run Diversity Charter Finland which encourages signatory companies to implement and promote diversity and equal opportunities in the work place and in customer relations, includes 30 signatories;
- Events and workshops on corporate responsibility themes to facilitate knowledge sharing and mutual learning;
- Online corporate responsibility database which includes information about CSR standards, codes, guides, tools and best practices, as well as material from information events;
- NGO-Business partnership database is to facilitate and promote partnerships between NGOs and businesses by providing information about co-operation opportunities that NGOs can offer. Currently 36 NGOs are listed;
- Finnish portion of GRI's global Sustainability Disclosure Database (GRI) includes all Finnish sustainability reports (currently annually 140);
- FIBS Annual Survey of Sustainability in Finland provides an overview of corporate responsibility in Finland based on interviews of over 200 executives;
- FIBS is involved in organising business awards such as the EU CSR Award Scheme and the Sustainability Reporting Award Finland. These offer Finnish businesses with the possibility of making visible their responsible business conduct, practices and reporting; and
- During 2013, FIBS arranged a project consisting of a study, seminars, workshops and a publication related to doing socially responsible business in Emerging Markets. Topics included tax, human rights, corruption and supply chain management best practices.

FIBS thus offers Finnish businesses with a comprehensive opportunity to learn about the implementation of responsible business, meet with peers and disseminate information about their responsible business to improve their competitiveness.

Further information:
- FIBS website

11. Sustainable Public Procurement

Many countries are recognising the powerful incentive available through public procurement strategies to encourage various aspects of CSR, be it in the area of social and employment policy or environmental sustainability. Many public administrations are therefore developing toolkits for sustainable public procurement. This development can also be seen in the context of the revision of the EU procurement Directives and guidance on the use of social clauses in public procurement. While this is one area where governments are able to control, challenges remain in ensuring that companies are continuing to enforce their policies or responsibilities throughout the supply chain as well as monitoring the effect of these strategies. An interesting example of this is the Finnish online CSR Compass.

One area for development will be providing information on the benefits and successes of sustainable procurement, as well as providing support to companies (particularly SMEs) to be compliant with procurement policies. Key to this, however, is developing the capacity to ensure that public procurement is setting and maintaining a standard to which other businesses should aspire.

11.1. Legislation

Some countries have set out within their NAPs their legislative requirements to evidence CSR in public procurement processes. In some Member States, this has focused on requiring evidence of environmental responsibility (*Ireland*, *Czech Republic*, *Latvia*), whereas others have focused on other general CSR issues (*Germany*, *Slovakia*). *Slovenia* also includes mention of social enterprises in public procurement to encourage the use of these companies.

11.2. Strategies/action plans

Non-legislative instruments for encouraging sustainable public procurement exist in some countries through action plans and strategies (*Austria*, *Denmark*, *France*, *Poland*, *Sweden*, *UK*). These tend to place emphasis on actions to encourage the take-up of sustainable procurement in preparation for or in lieu of developing legal requirements. In *Austria* for example, an action plan for mandatory consideration of social and environmental criteria in public procurement has been adopted. Some have focused on promoting social and human rights through procurement processes.

Box 22: Italy – Environmentally- and socially-responsible public procurement

Creating a new market around public procurement is considered to be an important step to promote CSR in Italy. Thus in April 2008, the Italian government adopted the "Action Plan for the environmental sustainability of consumption in the public administration sector" (PAN GPP), following extensive stakeholder consultation. The action plan provides an important framework for responsible public procurement.

To promote green public procurement the action plan has identified environmental requirements to be promoted in the procurement of: furnishing, building, waste management, urban and country services, energy services, electronics, textile products and footwear, stationery, catering, building management services and transport.. The criteria set down provide for life cycle assessment and should be taken into consideration during the tendering stages; i.e. the contract framework, technical specifications as well as the final decision of who should be awarded the contract.

Traditionally, CSR has been associated with environmental issues. However, to integrate social aspects in public procurement also, the following measures have been introduced in the PAN GPP:

- To promote human rights and acceptable working conditions, the Italian government launched a "Guide for the Integration of social aspects in public procurement" in 2012. This guide supports the development of dialogue between the contractor and supplier by implementing a demand for the supplier to inform the contractor about their intentions in relation to integrating human rights and proper working conditions into its business operations, as well as allowing monitoring of performance. In addition, the contractor should sign the "Declaration of conformity with minimum social standards";

- Following the decree "Standing Consultative Commission on health and safety in the workplace" the Italian government set up a specific Committee to identify sectors and criteria in relation to health and safety in workplaces in 2008. This aimed at developing a health and safety qualification system for enterprises and self-employed individuals. Moreover, the decree describes procedures for contractors' supply chain management in relation to health and safety; and

- The ESF funded project CSR + D (2007 – 2013) aims at promoting the integration of disabled people through public procurement processes. Easily-accessible "Guidelines for the integration of social terms regarding people with disabilities in the public procurement procedures of public administration" will be launched within this project. Topics in the guidelines include: Promotion of employment opportunities; support for social inclusion and; promotion of accessibility for all. The project is carried out in cooperation with a range of partners in the field.

Given Italy's strong regional activity in this field, the PAN GPP will be supported and implemented through the respective Italian regions as well as through inter-regional collaboration.

- Further information on environmentally and socially responsible procurement in Italy can be found in Italy's National Action Plan for CSR:

http://pcnitalia.sviluppoeconomico.gov.it/en/national-actionplan

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11.3. Partnering

A few countries have set out initiatives which encourage dialogue between municipalities or local authorities to encourage work towards sustainable public procurement. In *Denmark*, municipal partnerships are developing a common approach to procurement which will help to ensure transparency as well as a level playing field for suppliers.

Box 23: Denmark – Partnership for Public Green Procurement

Danish public sector procurement amounts to about 40 billion euro (290 billion DKK) annually. Municipalities are responsible for approximately two thirds of public procurement.

To promote and ensure responsible growth the government encourages public authorities to procure goods and services produced under responsible conditions. However, there is no common framework or guidelines on how to integrate CSR into tenders and procurement, and this makes it difficult for companies to comply with fragmented requirements for CSR. Thus, the "Partnership for public green procurement" has been set up.

The overall goal of the "Partnership for public green procurement" is to establish mandatory procurement objectives (that are updated every year) and have a common and transparent framework for public procurement. Municipalities which enter the partnership commit themselves to the following obligations for green procurement:

- To jointly follow specific procurement objectives;
- To have a procurement policy in which environmental concerns play a significant part;
- To publish the procurement policy on the respective authority's website.

Apart from the obligations in the partnership with other municipalities the single municipality must also encourage debate on public procurement by disseminating experiences with green procurement.

In 2006 the three largest Danish municipalities entered the partnership agreement together with the Ministry of the Environment. Since then, more municipalities have followed. In October 2013, 20 % of public procurement happened through the partnership agreement, and 1,200,000 citizens were included in the partnerships.

(Finnish and Swedish, summary in English): http://julkinen.csr-kompassi.fi/.

11.4. Promotion of sustainable public procurement (e.g. through programmes and practical tools)

Member States are at various stages of working towards sustainable public procurement. For many, this work is continuing by raising awareness and understanding of how to conduct effective procurement to reach CSR goals. Some have begun to explore this and have developed research studies or critical assessments on best methods (*Malta*, *Slovakia*, *Estonia*).

As set out in the NAPs, some governments have created tools or guides for authorities, for example, a set of published guidelines for Baltic countries [54] (developed by *Denmark*), an information website in Romania, and an online CSR Compass including a step-by-step guide for procurement in *Finland* and *Sweden*.

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[54] *csr-indkob.dk*

Box 24: Finland – online CSR compass to support public procurement processes

The Finnish government adopted a CSR national action plan on 22 November 2012. This addresses both the public and private sector as important actors for the development of CSR. CSR is considered as having a fundamental impact on competitiveness, welfare and global justice. In this context, public procurement plays a significant role.

To support Socially-Responsible Public Procurement (SRPP) the Finnish Ministry of Employment and the Economy has developed a website (CSR "compass") which provides advice on public procurement processes. Apart from explaining central CSR concepts and guidelines, the website offers a step-by-step guide to public procurement processes:

1. Goal setting and internal organisation. As a first step it is important to set the goals for the public procurement as well as involve employees. This includes developing an action plan, setting timeframes and distributing responsibilities;

2. Planning and risk assessment. As part of the planning, a needs analysis of the specific product group should be carried out to identify specific resources needed in the procurement process. Then a risk assessment should identify specific risks in relation to the procurement, as well as prioritise them;

3. Requirements for the supply chain. Ensuring responsible supply chain management is an important element of the procurement, and the contractor should require suppliers to act responsibly. This could include seminars and workshops with the industry associations as well as demands for third party certifications from suppliers, and responsibility reporting;

4. Monitoring. Systematic monitoring is important to ensure compliance with the social responsibility framework, and maintain the contractor's reputation as socially responsible. As suppliers may be certified, monitoring should be focused on suppliers without certifications. A self-assessment form could accompany the contractor's tender specifications. Following this, a physical audit could take place. Commissioning an independent auditor would in particular be advantageous with non-Finnish suppliers. To promote responsible procurement, it is additionally important that contractors collaborate to influence the entire market positively;

5. Improvement. If the supplier does not live up to all requirements for social responsibility, the contractor should develop a realistic plan for improvement, as well as monitor the progress systematically. It is also important to support the supplier and inform them about developments in the field of CSR; and

6. Communication and reporting. External communication will support both credibility and visibility, as well as commit the contractor and supplier to SRPP. Internal communication about SRPP will engage employees in SRPP and integrate social responsibility in the entire organisation. Furthermore, annual responsibility reporting could give a picture of results and progress in relation to social responsibility. Reporting could for example draw on GRI and UN Global Compact guidelines.

Each section in the CSR Compass is thoroughly described outlining the different opportunities under each step. For further information on public procurement guidelines in the CSR Compass, please see the website (Finnish and Swedish): http://julkinen. csr-kompassi.fi/

12. Socially-Responsible Investment

Initiatives on socially-responsible investment have increasingly come to the fore as a result of the financial crisis and a number of measures in this area are therefore rather new. Overall it is an area with currently more limited activity at Member State level although several examples of internationally-recognised good practices exist around disclosure, monitoring, reporting and identifying risks and impacts. This includes the Santiago Principles for sovereign wealth funds, the International Finance Corporation's Performance Standards on Environmental and Social Sustainability, and the UN Principles for Responsible Investment (UN PRI).

Continuing to develop an understanding of how Member States can incorporate the promotion and take-up of these standards by finance institutions will be a challenge for the future. The Dutch example of a network to promote knowledge of international guidelines among stakeholders is a step towards addressing this challenge.

12.1. Legislation

France has implemented a unique, worldwide legislative requirement[55] on socially responsible investment for asset management companies which require them to state, in their annual reports how they take into account sustainable development criteria in their investment and voting policies. Two countries are in the process of considering legislative requirements (*Belgium*, *Czech Republic*). *Belgium* is considering an initiative to develop a minimum standard and transparency criteria in line with international standards.

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[55] Art. 224 of the Grenelle II law (July 2010), and its implementation decree.

Box 25: Box 25 France – Sustainability criteria in investment and voting policies of asset management companies

One of the major innovations of the Grenelle II Act law, passed in 2010, is Article 224 which specifically addresses the issue of responsible investment. It states that all asset management companies are required, for each of the 'Undertakings for Collective Investment in Transferable Securities' (UCITS)[56] and alternative investment funds[57] they manage, to provide information on the manner in which they take into account social, environmental and good governance objectives in their investment policies. They are also required to disclose how they exercise their voting rights with respect to these objectives. This information must be reported in the annual report of each fund and on the asset management company's website, on a fund by fund basis. This reporting requirement is on a 'comply or explain' basis.

Its enforcement decree provides a list of items on which disclosure is required by the asset management company as well as by each fund, thus facilitating comparability. Disclosure can be made using an existing framework developed by an industry organisation. Such provision implicitly refers to the French Asset Management Association (AFG) – French Social Investment Forum (FIR)[58] Transparency Code, the French version of the European Transparency Code for SRI Retail funds developed by the European Sustainable Investment Forum (Eurosif).

Despite the recent enforcement of the law, the French government as well as the French Asset Management Association and Novethic have carried out preliminary assessments, which all point out a positive and increasing level of compliance among French asset management companies. Guidance material is being developed.

Finally, the French government is currently designing, with the support of relevant stakeholders, a new and comprehensive SRI label for investment funds to be promoted at the European level.

For further information on French sustainability reporting by asset management companies, please see:

- Transparency Code of the French Asset Management Association (AFG) and the French Forum for Responsible Investment (FIR), updated in 2013 to integrate the new legal requirements (in French): http://www.afg.asso.fr/index.php?option=com_content&view=article&id=3465&Itemid=339&lang=fr
- The European Transparency Code (in English): http://www.eurosif.org/sri-resources/sri-transparency-code/download-transparency-code-a-related-documents
- Implementation Assessment by Novethic (in French): http://www.strategie.gouv.fr/blog/wp-content/uploads/2014/02/Pr%C3%A9sentation-Nov%C3%A9thic-Article-224.pdf
- Implementation Assessment by the French Asset Management Association (AFG) (in French): http://www.strategie.gouv.fr/blog/wp-content/uploads/2014/02/Pr%C3%A9sentation-de-lAFG-Article-224.pdf
- Forum for Responsible Investment (FIR) (in French and English): http://www.frenchsif.org/isr/

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[56]   Regulated by the UCITS IV Directive.
[57]   Regulated by the AIFM directive.
[58]   A founding member of Eurosif.

12.2. Guidance

Very few countries have developed national guidance for socially-responsible investment. However, along with their considerations around legislation on socially-responsible investment, the *Belgian* authorities are developing a guide for financial and investment authorities to support the implementation of socially-responsible investment. In January 2014 the *Danish* Council for Corporate Responsibility also launched a new set of Guidelines on Responsible Investment in Government Bonds[59].

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[59]   csrcouncil.dk

12.3. Incentives for and promotion of SRI

In order to promote socially-responsible investment, some Member States have set out methods to encourage this within their NAPs. Some are working to promote socially-responsible investment and align with international principles such as the UN PRI (*Sweden*, *Germany*, *Italy*, *UK*) and others are promoting social entrepreneurship, especially through networks (*Slovenia*, *Portugal*, *Croatia*, *Netherlands*).

Box 26: Netherlands – CSR Netherlands network to promote entrepreneurs' CSR engagement

The Dutch government is committed to complying with international guidelines such as Guidelines for Multinational Enterprises (OECD) and UN's Guiding Principles on business and human rights. In the Netherlands CSR is considered to be justified through a strong business case and therefore an integrated part of sustainable business growth.

The knowledge centre and network organisation CSR Netherlands (*MVO Nederland*) is a platform for entrepreneurs wanting to or already engaging in CSR. Members comprise associations, companies, NGOs, research institutions and other authorities. They work together to translate CSR into business opportunities.

The network aims to integrate CSR into businesses as added value in creating new business opportunities, whilst at the same time benefitting society. Within the network responsible business activities are considered more likely to lead to a more competitive market position and a stronger business culture. To promote CSR, partners in the network are involved in the following activities and services:

- Knowledge and information exchange as well as peer supervision meetings;
- Attendance at CSR training and workshops;
- Upload of company profile on CSR Netherlands website;
- Make use of CSR Netherlands' partnership logo in digital statements;
- Be showcased as a good CSR example in presentations, trade fairs and media contacts;
- Receive discounts on CSR Netherlands' products and services;
- Participation in the Linkedin group "MVO Nederland Partners";
- Receive CSR Netherlands' newsletter;
- Receive contribution to the national CSR specialist magazine P+; and
- Make use of CSR Netherlands' information database

By providing entrepreneurs with practical tools on how to integrate People, Planet and Profit into business processes, the aim is to create sustainable growth.

The network was established in 2004 by the Ministry of Economic Affairs. So far, more than 100,000 entrepreneurs have joined the network.

For more information on CSR Netherlands, please see the network website: http://www.mvonederland.nl/

One country has adopted the approach of creating a public investment bank for ethical investments in entrepreneurs and SMEs. This is part state-owned and part privately-owned (*France*).

Box 27: France – Public Investment Bank to create socially-responsible investment

France is committed to promoting socially-responsible investment as part of building up the country's industry and global competitiveness in the post-crisis context. SMEs are seen as playing an important part in the recovery, and specific emphasis is being placed on support to socially- and environmentally-friendly small businesses, particularly those operating in deprived urban and rural areas.

As a response to large private companies' reluctance to invest in SMEs, the French government launched a new Public Investment Bank (PIB) in October 2012 which is 50 % state-owned and 50 % owned by Caisse des Dépôts(CDC). Through a "one-stop-shop service" this is intended to support SMEs with 42 billion Euros from public funds. The objectives are to:

- Provide SMEs and mid-cap enterprises with credit and risk capital;
- Support entrepreneurs' development;
- Support businesses' market expansion;
- Support innovative projects; and
- Contribute to energy transition.

Assessing the PIB's indirect impacts on local communities through its investments will thus be a significant activity for the Bank. To enable this, the PIB's Board of Directors will have to adopt a charter on the principles for managing socially-responsible investment.

The bank started operating in 2013 and functions as an extension of the previous Strategic Investment Fund.

For further information on the French Public Investment Bank, please see:

- Preparatory Document for the French National Plan for the Development of Corporate Social Responsibility (CSR)
- http://www.diplomatie.gouv.fr/en/IMG/pdf/PREPARATORY_DOCUMENT_FOR_THE_FRENCH_NATIONAL_PLAN_FOR_THE_DEVELOPMENT_OF_CORPORATE_SOCIAL_RESPONSIBILITY_CSR_.pdf
- ERAWATCH Platform on Research and Innovation policies and systems: http://erawatch.jrc.ec.europa.eu/erawatch/opencms/information/country_pages/fr/organisation/organisation_0029
- Article, Financial Times October 2012: http://www.ft.com/intl/cms/s/0/a3aadcae-1866-11e2-80e9-00144feabdc0.html#axzz2nHEv3cU6
- International Committee of the Fourth International, October 2012:
- http://www.wsws.org/en/articles/2012/10/fran-o25.html

13. Financial Obligation and Anti-corruption

In the aftermath of the financial and economic crisis, public awareness around financial obligations, but also fairness in remuneration particularly between the highest and lowest paid, has grown. To a lesser extent, this is also true for corruption at the national level, but in the political and economic sphere. Despite this, National Action Plans currently only highlight a few measures in relation to anti-corruption (partly because the drafting of some of these documents pre-dates the fall-out from the economic crisis). This is an area for development in the future, although legislative requirements are increasing. Transparency ties in with reporting and disclosure, as well as sustainable public procurement measures outlined earlier in the Compendium. Supporting businesses working in countries which are high on the Corruption Perception Index will be a challenge for the future, as well as creating sufficient links with the supply chain initiatives. Governments also have a responsibility to provide sufficient deterrents, as well as other measures, to prevent and detect instances of corruption. In existing initiatives, there is both an emphasis on anti-corruption measures in the business world, as well as on restraint in executives' salaries, particularly in state-owned (or partly state-owned) companies.

13.1. Structures/institutions

A few Member States have set out specific structures or institutions in their NAPs to tackle anti-corruption. This is particularly the case in *Slovenia* where there is also an anti-corruption commission. An anti-corruption portal for businesses has been implemented in *Sweden*.

13.2. Legislation

Several Member States have set out in their CSR NAPs the legislative requirements to combat corruption and bribery. In some countries there are specific laws (e.g. the UK Bribery Act which makes *UK* companies liable to bribery committed elsewhere, and in *Sweden* reform of anti-bribery legislation). Others are developing plans in their policies and legislative framework (*Finland, Italy, Spain*). Many of these are working to promote transparency.

13.3. Action plans and reforms

A few countries have developed specific action plans or reforms to combat corruption, including non-observed economic activity and economic crimes (*Finland*) and remuneration of senior executives in state-owned enterprises (*Sweden, Spain, France*). For instance, France adopted a Decree in 2012 capping the annual remuneration of senior executives in state-owned enterprises to twenty times the lowest average salary in French state-owned enterprises.

Box 28: Sweden – Remuneration of senior executives in State-owned companies

To comply with international CSR standards (such as OECD and GRI), specific attention has been paid to the remuneration of senior executives in the state-owned companies. "Senior executive" refers to the CEO or others in the executive management.

The Swedish government owns 55 companies (42 companies are fully owned by the state, whilst 13 are partly owned by the state). State companies are ultimately collectively owned by the Swedish population. Hence, the companies have a special responsibility to communicate and conduct business in a responsible way. The state plays an important role to facilitate this.

In April 2009, the government introduced guidelines (including reporting guidelines) for the remuneration of senior executives. Key for the remuneration is that it is led by moderation and also provides guidelines for employees' wages. Thus, the remuneration should be reasonable, well-considered, competitive, and with a fixed ceiling, as well as appropriate to its purpose. Specific guidelines for this include:

- Senior executives should not be paid a **variable salary** (although other employees may be paid a variable salary)
- Senior executives should have **pensions** that are based on defined-contribution (except if a group pension scheme applies), and the employer contribution should not surpass 30 % of the fixed salary. Additionally, the pension age should not be less than 62.
- In case of termination of employment, **severance pay** cannot be paid for longer than six months and not after the age of 65. Severance pay may amount to a maximum of eighteen monthly salary amounts. Where income has been obtained from another business activity,(e.g. new employment), severance pay should be reduced in accordingly.

State-owned companies must report on remuneration of senior executives in the same way as listed companies, and comply with the same rules for this remuneration as listed companies and public limited companies (cf. the Companies Act 2005 and the Annual Accounts Act 1995). **Separate reporting on senior executive remuneration is required.**

Additionally, at the annual general meeting the board should report about compliance with rules according to the principle of **"comply-or-explain".** The chairman of the board also provides an oral account of the company's remuneration of senior executives. The auditor of the company furthermore confirms whether rules have been applied with.

For further information on guidelines for remuneration of senior executives in Swedish state-owned companies, please see:

- Guidelines for terms of Employment for Senior Executives: http://www.government.se/content/1/c6/12/86/62/f520625d.pdf
- State ownership policy 2012: http://www.government.se/content/1/c6/01/97/92/4fa339ac.pdf
- Brief account about the state as a company owner in Sweden: http://www.government.se/sb/d/2106/a/19792

13.4. Promotion of corporate governance

Some countries are combating corruption by providing supporting tools to businesses, their corporate governance structures and other interested parties. This has included forming relevant networks of businesses and related online anti-corruption tools under guidance from the relevant authorities (*Latvia*), developing a corporate governance code (*Netherlands*) and general support to businesses to promote transparency among listed companies (*Malta*).

> ## Box 29: Latvia – Businesses against Corruption
>
> As a response to Latvia's challenges in combatting corruption, the Latvian branch of Transparency International (*Delna*) has developed a **website with tools to support businesses in implementing anti-corruption policies.** This offers examples of codes of ethics and anti-corruption programmes.
>
> The web tools align with the UN Global Compact three-step approach to fight corruption in businesses:
>
> - Businesses should implement internal anti-corruption policies and programmes in the organisation;
> - Businesses should report on policies, as well as share experiences and disseminate best practices; and
> - Businesses should engage in collective actions with Global Compact participants, peers and stakeholders to avoid companies gaining unfair business advantages.
>
> Moreover, the tools are based on Transparency International's Business Principles for Countering Bribery that provide a practice framework for developing anti-bribery programmes or benchmarking existing programmes in the private and public sector.
>
> Further information:
>
> - The organisation Delna and description of the project (Latvian)

14. CSR approaches to Tackling Climate Change and Environmental Sustainability

Climate change and environmental sustainability have been important issues within CSR approaches for a number of years, and several Member States are currently trying to unlock and strengthen the potential of CSR in relation to these. International guidelines such as OECD and UN include environmental issues which the Member States may reference (*Sweden*). To address the link between EU and national environmental issues, a specific group in Sweden has been set up to analyse the significance of EU-related environmental issues in relation to the national environment and competitiveness.

Various sectoral approaches have been taken across the EU, focusing on those areas considered to have a higher impact on the environment, and where gains can be made quickly (for instance in the hospitality and extractive industries). Future challenges will exist in reaching all sectors to develop responsible business practices, and developing locally- appropriate stakeholder networks to promote good practices among all businesses.

14.1. Guidance, action plans and awareness-raising

To support environmentally-friendly initiatives the *UK* may for instance introduce informational and legal tools, and in *Sweden* the Centre for Efficient Resource Utilisation (CERISE) has been established as a forum for knowledge exchange and dissemination of good practice examples. A sustainable governmental conference (*Denmark*), a national multi-stakeholder sustainable development forum (*France*) and a conference on sustainable business (*Sweden*) have also been organised to promote environmental sustainability. Additionally, *Malta* will promote environmental protection initiatives.

Specific climate and environmental issues of importance to an environmentally-sustainable business include for example mitigating Greenhouse Gas (GHG) emissions and other actions such as reducing businesses' impact on biodiversity and enhanced water management (*Hungary*, *Sweden*). In *Portugal* Plans for energy efficiency and renewable energy will also be developed. In *France*, a methodology to calculate the environmental footprint of organisations and products has been developed. Additionally, the extractive industries are becoming increasingly important in the climate and environmental debates with regard to transparency for example (*Italy*). An interesting example of how to tackle challenges in the extractive industries is the Finnish action plan for sustainable extractive industry.

Box 30: Finland – Responsible extractive industry

The Finnish extractive industry is foreseen to have doubled in turnover by 2016 and thus also to have contributed significantly to the national economy. In this process, social and environmental responsibility is extremely important to support the credibility and competitiveness of the extractive industry. Also, Finland strives to be a leader in the sustainable extractive industry by 2030.

Following a stakeholder debate in 2012, an action plan for sustainable extractive industry was launched in April 2013. This includes 35 measures, one of which specifically addresses CSR (measure nr. 5). Moreover, environmental measures in particular address the development and dissemination of best practices in the extractive industry:

- Mining companies should create water-management plans and develop sustainable water technology;
- Mining companies and the dimension stone industry should carry out research on and activities related to waste management, and there should be increased use of tailings and waste rock;
- The extractive industry companies and other related partners should develop energy-efficiency in the industry; and
- The extractive industry companies and other related partners should develop safety in the industry.

It is important that the environmental measures are accompanied by active stakeholder engagement and consultation, as well as open and transparent communication about the implementation progress of the measures. In connection with this, the action plan itself provides a good example of stakeholder involvement.

Further information:

- National Action Plan for Finland (pp. 11-12 about the mining industry)
- Making Finland a leader in the sustainable extractive industry – action plan (2013)
- Short presentation of the action plan for the mining industry
- A toolkit for the prevention and mediation of conflicts in the development of the mining sector (University of Eastern Finland 2012)
- Good Mining in the North: A Guide to the Regulation of Environmental and Social Sustainability in Support of Best Practices (DILACOMI-project, March 2014), http://www.ulapland.fi/news/A-new-guidebook-on-best-practices-in-mining/10917/728cca06-6b30-494c-bcf0-b4fb50b19fe6

Local capacity building is also considered to be of importance to the development of a sustainable environmental policy from the grassroots level. This is currently being developed by promoting local produce and purchase (*Ireland*). Other examples include the *Hungarian* Climate Friendly Settlement Programmes (aimed at strengthening local climate friendly settlements), and the *Irish* Greening Irish Hospitality Programme (see Box 32) emphasising responsible behaviour in local environments.

Box 31: Hungary – Climate Friendly Settlement Programmes

The alliance of climate friendly settlements (since 2008) aims to encourage the development of local climate-friendly strategies, as well as support the implementation of locally-adjusted climate-friendly initiatives.

The programmes involve companies, NGOs and citizens and may function as community programmes or as companies' proprietary programmes aimed at introducing green energy or improving energy efficiency. The objectives of this are to:

■ Reduce GHG emissions in line with international guidelines;

■ Mitigate consequences of the climate changes that are already taking place; and

■ Raise awareness and develop norms for responsible environmental behaviour.

Businesses, civil society organisations and citizens are thus mobilised through the programmes. This provides a good example of local empowerment to promote environmental sustainability in a way that makes sense to the respective communities. Participation is open to all communities, and the number of participants has been growing annually.

Further information:

■ Main website for the climate friendly settlement programmes

■ Brief description

■ Institute of Sociology's description (Budapest 2009)

■ Climate-friendly cities. A Handbook on the Tasks and Possibilities of Europe and Cities in Relation to Climate Change (developed as part of the Hungarian EU presidency 2011)

Box 32: Ireland – Greening Irish hospitality

The Irish Green Hospitality Programme (GHP) aims to promote environmental sustainability and 'green business' in the hospitality and tourism sector. Environmental responsibility could involve buying local products and encouraging visitors to act responsibly in the local environment and use 'green services'. To promote this, GHP has introduced three labels that can be awarded to businesses in the hospitality sector:

■ Green Hospitality Eco-label. This is an award for businesses that are beginning to implement environmental sustainability. The award is based on certain criteria and mainly includes the implementation of an Environmental Management System (EMS). The label is obtained by completing a form and submitting consumption data. Based on desk research, the label will be awarded if the criteria are met. A verification visit will be carried out in the business after six months. The label is valid for three years;

■ Green hospitality Award. This award includes three levels: Silver (good standard), Gold (best practice) and Platinum (world class best practice – only for the hotel sector). The awards are based on specific requirements together with a scoring system based on optional requirements. In addition, an on-site visit will be carried out to ensure the fulfilment of the criteria prior to the granting of the award. A step-by-step guide is available from the membership section on the website. Businesses can choose to stay on each award level, and a verification will be undertaken every third year to ensure the maintenance of standards. Businesses must submit annual consumption data and complete a self-audit. Moving to the next award level requires an audit;

■ Green Hospitality Eco-Tourism label. This award was introduced in 2013 to promote eco-tourism, i.e. environmentally friendly tourism where tourism interacts responsibly with the natural environment and local people. A set of criteria will decide whether business operations can be defined within the purview of eco-tourism.

Benefits from receiving an award or label include support to reducing consumption; training and networking opportunities; benchmarking against national and international standards; and a best practice guide and tools to develop green business and implement CSR requirements. Moreover, businesses will gain market opportunities by marketing themselves as 'green businesses'.

Further information:

■ The Green Hospitality Programme website

To secure future sustainability and find new ways of tackling climate change and environmental issues, innovative CSR approaches are being developed. *Denmark* is for instance developing green business models to encourage a green transition in Danish agriculture and businesses. Several projects are already being implemented under this flagship, including guidelines and research to promote innovation. An interesting example of environmental innovation is also the *Romanian* project EcoEmerge.

Box 33: Romania – EcoEmerge to support eco-innovation

In 2011, the Romanian Government developed a national strategy on Corporate Social Responsibility which encompassed environmental, social and economic objectives.

To develop innovative approaches and foster eco-innovation to tackle environmental challenges the Romanian Ministry of Environment and Forest entered a partnership project with the Norwegian Ministry of Environment as part of the project **EcoEmerge (Developing Emergent Ecological Markets in Romania)** project. This project was implemented from 2009 to 2011 and aimed to develop and enhance Romanian **eco-innovation**. Specifically, EcoEmerge had two objectives:

- Enhancing the link between eco-innovation/eco-technologies and sustainable consumption/green procurement; and
- Establishing a national platform for the emergence of Romanian green markets

To support the development of the Romanian national environmental infrastructure, the project was carried out through two components:

- **Ecotechnonet.** This part of the project focused on the development of environmental technology in the private sector.
- **Green procura.** This part of the project focused on the development of public green procurement.

Outcomes for the project included:

- Studies undertaken to support the development of eco-innovation;
- Training and conferences held on the topic of environmental technology and public green procurement;
- Development of a website concerning green public procurement;
- Organisation of media campaign to support awareness raising on sustainable consumption and production;
- Experience exchange and study visit between Norwegian and Romanian civil servants held; and
- Development of recommendations for further progress in eco-innovation

For further information on EcoEmerge, please see the following links:

- Information on EcoEmerge from EEA grants (English): http://www.norwaygrants.org/upload/Dokumenter/2008_115171%20EcoEmerge.pdf
- Information on EcoEmerge from the Norwegian Government (English): http://www.eu-norway.org/news1/Green-Public-Procurement---lessons-learned-in-Romania-and-Norway/#.UosZiifgeOl and http://www.regjeringen.no/en/archive/Stoltenbergs-2nd-Government/Ministry-of-the-Environment/Nyheter-og-pressemeldinger/nyheter/2010/environmental-technology----lessons-lear.html?id=615277
- Website on green public procurement (Romanian): www.achizitiiecologice.ro

ANNEX: CSR practices in Member States

Title of practice (order of priority)	Description of practice	Links to further information
AUSTRIA		
The Austrian national action plan on CSR has been under development since 2011, and the final draft is currently being finalised. Austrian CSR actions in particular include: ■ Network; ■ Awards; and ■ Awareness raising No further information is available on an Austrian action plan on Business and Human Rights at the time of writing.		
Alignment with global CSR approaches		
Austrian Strategy for Sustainable development (*Österreichische Strategie Nachhaltige Entwicklung*, ÖSTRAT)	Based on indicators for sustainability in Austria, the strategy aims to create an overall assessment of sustainable development which is comparable to UN and OECD standards. The strategy covers a range of social and environmental issues and provides a sustainability framework for the federal provinces and the federal level.	■ Information about indicators to monitor the strategy implementation progress ■ Austrian sustainability website
Consumer awareness and responsible business promotion		
Austrian Standard for CSR	The aim of the Austrian Standard for CSR is to give organisations a baseline framework for CSR. Austrian Standards (ÖNORM) set up a specific working group in the Austrian Standards Institute on CSR to develop CSR standards for organisations.	■ Information about the CSR-Norm ONR 192500
Network for Social Responsibility (*Netzwerk Soziale Verantwortung*, NeSoVe)	The aim of the network is to function as a communication platform and a 'watchdog' unit for CSR. The network develops indicators to evaluate CSR measures; organises CSR dialogues for CSR professionals, civil society and policy makers; as well as publishing CSR literature. The 'name and shame' award (*Schandfleck*) is awarded to companies and organisations that behave socially irresponsibly.	■ NeSoVe ■ Eyesore 2013
Austrian business council for sustainable development (*respACT*)	The aim of this platform for CSR is to promote CSR in businesses. The platform organises dialogues and opportunities for partnering businesses and NGOs. To promote dialogue, the platform facilitates discussions and workshops between businesses and stakeholders. Additionally, the annual TRIGOS award is given to companies working responsibly within different categories, such as "holistic CSR engagement", "best partnership" and "social entrepreneurship".	■ respACT ■ TRIGOS
Social policies		
Toolkit: Decent Work – Women in the global labour market	The aim of this toolkit is to raise awareness of and promote women's rights in the global labour market. Given the high share of women working in the informal economy in poor working conditions (as defined in the ILO concept "Decent Work"), the non-profit organisation 'Women's Solidarity' has developed a toolkit to encourage businesses to enhance women's working conditions. The project was financed by the Federal Ministry of Labour, Social Affairs and Consumer Protection, and by the Austrian Chamber of Labour.	■ Toolkit – Women in the global labour market ■ Women's Solidarity website

Title of practice (order of priority)	Description of practice	Links to further information
PES campaign for the employment of disabled people	The campaign aims to promote the employment prospects of disabled people. The campaign launched on a website that offers employers information about and best practice examples of the employment of disabled people.	■ Campaign website
Meritus diversity management award	The aim of this award is to highlight the importance of respect for sexual orientations. The annual award is based on criteria that are available from the website and that differ depending on the size of the company. The award decision process is carried out by the 'Queer Business Women' and 'Austrian Gay Professionals Association', together with the Federal Ministry of Labour, Social Affairs and Consumer Protection.	■ Meritus website ■ Queer Business Women ■ Austrian Gay Professionals
NESTOR^GOLD quality seal	This award aims to promote active age management. Based on a four-step certification process, the award is given to companies that have implemented effective active age management strategies.	■ NESTOR^GOLD website
European Diversity, Business & Inclusion Congress (EDIC)	The aim of the congress is to bring together CEOs, HR and CSR managers, academics, consultants and diversity practitioners to share experiences about and fight social exclusion in the EU through diversity leadership. The congress facilitates knowledge sharing about and promotion of diversity leadership by organising presentations, dialogue, nominations and discussions about research in this field.	■ EDIC 2010 and 2011 ■ EDIC 2012 ■ EDIC 2013
fair.versity Austria	The aim of the fair is to promote career opportunities within areas such as diversity management, gender, cultural competencies, work-life balance etc. Each fair has a specific theme (e.g. in 2014 "Gender and Diversity"), and it provides guests with the opportunity to get to know employers. The fair also organises workshops, presentations and facilitates discussions with high-profile speakers.	■ Fair website
Sustainable Public Procurement		
Action Plan for Sustainable Public Procurement	The aim of the action plan is to introduce environmental and social criteria in public procurement. This compulsory federal action plan addresses all public authorities and sets out the sustainable criteria to take into consideration during public procurement.	■ Short description of the action plan

BELGIUM

In 2010 an updated CSR national action plan was approved by the Interdepartmental Commission on Sustainable Development.
Tools for implementing CSR in Belgium in particular include:
■ Provision of information
■ Dialogue/network
A separate Belgian action plan on Business and Human Rights is being developed.

CSR reporting and disclosure		
"CSR in government" website	The Federal Public Services (FPS) and Public Planning Services (FPPS) have set up a "CSR in Government" website where federal services communicate to the public their CSR activities. The website also provides links to CSR actions at the regional level.	■ CSR in government website
Publicise transparency reports for pension institutions	Belgium is planning a legal initiative to oblige pension institutions to publish their transparency reports. This will happen through an amendment of the Belgian law on Supplementary Pensions to enhance the application of the law's ethical clauses.	
Alignment with global CSR approaches		
ISO 26000 Information Campaign	The government has launched an information campaign on ISO 26000, together with the Belgian Bureau for Standardisation (NBN).	
Trial project on the use of ISO 26000 in governmental agencies	The aim of the pilot project is to support the implementation of ISO 26000 and the use of the Global Reporting Initiative (GRI) in four governmental agencies.	■ Information about the pilot project Report: *Social responsibility in government organizations through ISO 26000 and GRI: Final report of the pilot project ordered by the Federal Public Planning Services for Sustainable Development.* Sustenuto (2012)

Title of practice (order of priority)	Description of practice	Links to further information
Consumer awareness and responsible business promotion		
Research programme on the application of international CSR standards in Belgian businesses	The research aims to investigate the extent to which Belgian companies apply the international standards to which the government has committed.	
Socially Responsible Investment (SRI)		
Promotion of SRI in government	The Belgian Federal Public Services (FPS) will develop an SRI guide for authorities to support the implementation of SRI in the management of financial resources and government contracts. For example, the non-profit organisation BELSIF (Belgian Sustainable and Socially Responsible Investment Forum) functions as a SRI knowledge database for the public and private sector in Belgium.	■ Website of Belgian Sustainable and Socially Responsible Investment Forum (BELSIF)
Development of SRI standard	The Belgian Federal Public Service is considering the implementation of a legal initiative to develop an SRI minimum standard, as well as transparency criteria in line with international standards.	
CSR in SMEs		
CSR network for SMEs	The learning network aims to bring together representatives of SMEs to exchange knowledge and experience of CSR practices, hence enabling the application of CSR principles in their own businesses. The learning network offers a learning programme to support the development of CSR action plans in the respective businesses.	■ Federation of Belgian Chambers – Learning Network
Social and employment policies		
Trade unions' CSR	The government aims to support trade unions' awareness and knowledge about CSR within their sectors by conducting consultations and training.	

BULGARIA		
The Bulgarian Strategy for CSR (2009-2013) was approved in November 2009 by the Councils of Ministers, together with the first action plan for the implementation of the strategy (2009-2010). The second action plan for implementation (2011-2012) has been implemented, and the third action plan is under development. Bulgarian CSR activities emphasise: ■ Awareness raising; and ■ Labelling No further information is available on a Bulgarian action plan on Business and Human Rights at the time of writing.		
Social and employment policies		
Promotion of Social Dialogue and Better Working Conditions for Employees	One stream of the Swiss-Bulgarian project "Promotion of Social Dialogue and Better Working Conditions for Employees" (2012-2015) aims to promote responsible businesses by raising awareness, creating a CSR-friendly environment and building CSR capacity to align CSR standards with the EU CSR policy.	■ Information about the project (Swiss agencies)
Consumer awareness and responsible business promotion		
Raising CSR awareness with stakeholders	Following stakeholder dialogue, the government aims to raise awareness about CSR by developing CSR policies and initiatives. The stakeholder dialogue will take place through presentations of best practices, dissemination of CSR information, as well as assessment of public CSR attitudes.	
Build consumer organisations' capacity	The Bulgarian plan aims to improve the capacity of consumer organisations to be able to carry out independent surveys of services and products, to enable them to submit claims against producers and traders.	
Consumer awareness campaigns	The government aims to carry out a national consumer awareness campaign about the benefits of CSR, thus also promoting sustainable consumer behaviour.	

Title of practice (order of priority)	Description of practice	Links to further information
Labelling	The government aims to improve consumer awareness and sustainable consumption, social and eco-labelling will be introduced.	
Regulate advertising practices	The Bulgarian government will outlaw misleading advertising on environmental and health effects of products.	
Structures for CSR implementation	The NAPs sets out plans to build the administrative capacity of coordinating structures to support the strategy implementation.	
Institutional coordination of CSR	The government is developing a mechanism for institutional coordination of CSR implementation.	
CSR in education and training		
Educational CSR programmes	There is a goal to develop CSR education and methodologies.	
CSR reporting and disclosure		
Support transparency and reporting practices	Sustainability reporting and validation of transparency will be promoted along with the implementation of CSR practices.	

CROATIA		
A national action plan for CSR in Croatia is currently being developed, and is expected to be adopted in the spring of 2014. Tools for implementing CSR in particular include: ■ Network; ■ Provision of information; and ■ Awards. No further information is available on a Croatian action plan on Business and Human Rights at the time of writing.		
Consumer awareness and responsible business promotion		
National Network for Corporate Social Responsibility	The National Network for Corporate Social Responsibility, established in 2010, is an umbrella organisation bringing together stakeholders from public, private and civil society sectors to create dialogue and partnership in implementing CSR.	■ National Network for Corporate Social Responsibility
Lexicon Sustainable Development	To create a shared understanding of CSR, the 'CSR dictionary' (called the 'Lexicon on Sustainable Development') explains and describes CSR concepts, including international guidelines.	■ Lexicon Sustainable Development ■ Business Council for Sustainable Development
CSR Index	The CSR Index functions as a voluntary CSR assessment tool for businesses. It is based on certain CSR indicators against which businesses can benchmark their practices.	
CSR awards	CSR awards for responsible business conduct are given annually at a conference.	
Socially responsible investment		
Strategy for social entrepreneurship development 2014 – 2020	The strategy aims to promote social entrepreneurship through, for instance, financial incentives, marketing opportunities and recognition.	

Title of practice (order of priority)	Description of practice	Links to further information
CYPRUS		
In December 2011 the Planning Bureau commissioned a consultancy to support the development of a national action plan on CSR (2013-2015). In February 2013, this was approved by the Council of Ministers. The national action plan in particular emphasises: ■ Network; ■ Awareness raising; and ■ Training/capacity building No further information is available on a Cypriot action plan on Business and Human Rights at the time of writing.		
CSR in SMEs		
CSR seminars for SMEs	Five seminars for SMEs will be organised (one in each district of Cyprus). They include the following key issues: ■ Benefits of CSR for all businesses; ■ Implementation of CSR activities; ■ Dialogue with stakeholders; ■ Sustainability Reports; and ■ Ways of communicating CSR.	
Consumer awareness and responsible business promotion		
CSR informational guide	Based on the National Action Plan, a CSR information guide will be developed and disseminated electronically to private and public sectors.	
CSR Cyprus Network	The capacity of the CSR Cyprus Network will be expanded, for example by developing its website. The network is a consortium of the Planning Bureau (public sector), Cyprus Chamber of Commerce and Industry (private sector) and the academic sector through the Cyprus University of Technology (academic sector).	
CSR promotion on websites for relevant authorities	Websites of relevant authorities will be developed and expanded to include a specific CSR section.	
Social Barometer	The Social Barometer A.S.B.I (Awareness & Social Behaviour Index) will be introduced to assess CSR awareness of civil society and businesses.	
Awarding best CSR practices	A working group will be established to identify criteria (e.g. effectiveness, innovation and transferability to other organisations) for best CSR practices which can be awarded and disseminated.	
CSR reporting and disclosure		
CSR National Mechanism	A CSR National Mechanism will be established to ensure the implementation of the national action plan and assess its effectiveness, as well as to ensure stakeholder engagement.	
Awareness-raising of accountability in listed companies	Accountability in listed companies will be promoted by gradually introducing reporting in collaboration with the Cyprus Stock Exchange (CSE), as well as in line with the CSE Corporate Governance Code and Corporate Governance principles.	
Social responsibility reporting in semi-governmental organisations	Semi-governmental organisations will be obliged to disclose CSR statistics, based on 20 indicators in accordance with the GRI guidelines. Some indicators will be applicable to all organisations, while others will be dependent upon the industry sector.	
CSR in education and training		
Annual CSR conference	An annual conference will be organised to facilitate knowledge sharing on CSR policy. Participants will learn about CSR and ways of addressing potential challenges.	
Awareness-raising and promotion of CSR in educational institutions	To promote CSR in educational institutions, a letter will be sent to universities and business administration schools to raise awareness about the six UN Principles for Responsible Management Education.	

Title of practice (order of priority)	Description of practice	Links to further information
Human rights and responsible supply chain management		
Promotion of human rights	To promote the respect of human rights, the government will work to create a legal and policy framework for governmental and semi-governmental organisations as well as businesses by increasing its cooperation with civil society organisations and involving CSR specialist agencies. This could, for example, include the implementation of a Code of Conduct for the respect of human rights, as well as training on this topic.	
Commissioner for Children's Rights	To ensure children's rights and the reporting of abuses of such rights, the Commissioner for Children's Rights has been established. The Commissioner can decide to investigate complaints further and forward them to the relevant authority.	

CZECH REPUBLIC		
A Czech CSR National Action Plan has been approved by the government (April 2014). CSR actions in the Czech Republic in particular include: ■ Knowledge exchange; and ■ Provision of information Czech Republic have indicated they intend to include actions on Business and Human Rights within their national action plan on CSR.		
Alignment with global CSR approaches		
Informational CSR portal	A national informational CSR portal will be launched in 2014 to provide information about CSR guidelines (e.g. the OECD guidelines).	
UN Global Compact National Network	In 2014 a UN Global Compact National Network will be created.	
Human rights and responsible supply chain management		
Monitoring of human rights businesses	Czech authorities and stakeholders will collaborate to monitor the application of human rights principles in businesses.	
CSR in SMEs		
Information for SMEs	A publication will be launched to provide SMEs with information on CSR.	
Socially responsible investment		
CSR investment	A legislative framework will be introduced to promote business investment in CSR.	
Consumer awareness and responsible business promotion		
CSR knowledge exchange	Through conferences, round tables and seminars, knowledge exchange on CSR will be promoted, and good CSR practices will be disseminated.	
CSR Forum	An annual CSR Forum will be introduced from 2014 onwards by the Quality Council and the Ministry of Industry and Trade.	
Czech technical standards (CSN) in CSR	The Czech Office for Standards, Metrology and Testing will adopt CSN in CSR management.	
Social and employment policies		
Women in management	A plan on how to integrate more women into management will be developed.	
Sustainable public procurement		
Environmental and social criteria	Environmental and social criteria in public procurement will be introduced.	

Title of practice (order of priority)	Description of practice	Links to further information
DENMARK		
The Danish national action plan on CSR (2012-2015) was developed with inputs from the Danish Council for Corporate Social Responsibility and published in February 2012. CSR actions in particular include: ■ Training; ■ Knowledge sharing; ■ Partnerships; and ■ Legislation. Denmark has published a separate action plan on Business and Human Rights.		
Alignment with global CSR approaches		
Mediation and grievance mechanism for responsible business practices	To allow the investigation of Danish companies' potential breaches of human rights, the government has introduced a mediation and grievance mechanism for responsible business conduct. The mechanism aims to comply with the UN guiding principles on business and human rights, and the OECD's Guidelines on Multinational Enterprises.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ The Mediation and Complaints-Handling Institution for Responsible Business Conduct ■ Act on a Mediation and Complaints-Handling Institution for Responsible Business Conduct
Promotion of the UN Global Compact	The Danish government aims to support the international Global Compact Secretariat as well as the Global Compact's local networks in certain development countries.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015
Nordic CSR strategy	In the context of renewed CSR guidelines, the government adopted a Nordic CSR strategy with the other Nordic governments (in the Nordic Council) in 2012. The focus is on creating partnerships to improve responsible business in the Nordic countries and to promote ISO 26000.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Nordic Strategy for Corporate Social Responsibility
CSR in the public sector	Together with regional and local authorities, the government aims to develop guidelines for public authorities on how to avoid breaching international CSR guidelines.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015
Human rights and responsible supply chain management		
Human rights conference	To raise awareness about the UN guiding principles on business and human rights, in 2012 the government organised an international conference on this topic (during the Danish EU presidency).	■ NAP on Business and Human Rights ■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Information about the conference
Danida Business Partnerships Programme	Through the Danida Business Partnerships Programme, the government supports responsible growth through the creation of partnerships between Danish businesses and companies in developing countries.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Information about the Programme

Title of practice (order of priority)	Description of practice	Links to further information
Governmental support for awareness raising activities on ethical trade and responsible supply chain management	The government supports organisations and initiatives that promote debate and knowledge about ethical trade and responsible supply chain management among consumers and businesses. Examples include the Danish Initiative for Ethical Trade and DanWatch.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Danish Initiative for Ethical Trade ■ DanWatch
CSR in SMEs		
SME training and guidance on responsible business conduct	Following the implementation of the mediation and grievance mechanism for responsible business practices, training on responsible supply chain management for SMEs in certain sectors will be carried out. The government will also publish a guide for SMEs on how to conduct due diligence.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015
Training and support	To support the implementation of CSR in SMEs, the government aims to organise seminars and workshops in cooperation with the Danish Business Authority, trade organisations and regional networks. Examples include the regional support units "business development centres" (Væksthusene) and the "week campaigns" targeted at entrepreneurs.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Business development centres ■ Information about the 'Week' campaigns
CSR approaches to tackling climate change and environmental sustainability		
Development of environmental portal	To support SMEs' voluntary work with environmental initiatives, the government launched an environmental portal with ten web tools to support green enterprises ("Green21").	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Green21
Green Ship of the Future Initiative	The government continues to support the 'Green Ship of the Future Initiative' which aims to develop environmentally-friendly and energy-efficient maritime technology and systems that can support the reduction of emissions from maritime transport. The initiative is carried out in partnership between companies, public authorities, education and research institutions as well as trade organisations.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Green Ship of the Future
Environmental design and production tool	The government is developing an environmental design and production tool to support Danish companies to integrate sustainability into production and innovation.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015
Green business models	The government supports the development of a tool that assists companies to create innovative green business models. The objective is to create growth and increase employment by developing companies' competitiveness, as well as encourage transition to green businesses. The tool is developed under the Market Development Fund.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ The Market Development Fund ■ The Green Transition Fund
Green transition of Danish agriculture	The government aims to promote the green transition of Danish agriculture which will include organic farming as a major component. This involves the creation of partnerships in organic innovation and targeted use of subsidies.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Information about the Action Plan for Organic Production towards 2020

Title of practice (order of priority)	Description of practice	Links to further information
Energy Agreement	The adoption of the Energy Agreement is a step being taken by the government to reduce energy consumption for companies and individual citizens.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Information about and access to the Energy Agreement
Sustainable public procurement		
Promotion of responsible public procurement	The government aims to support sustainable public procurement by drafting guidelines for responsible procurement.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015
Partnership for green public procurement	The establishment of the Partnership for Public Green Procurement encourages municipalities to include environmental requirements in procurement processes.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Public partnerships for green public procurement (www.gronneindkob.dk)
Strategy for intelligent public procurement	In October 2013 the government launched a strategy for intelligent public procurement to support better procurement and promote innovation, welfare technologies and so-called 'greenification'.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Strategy for Intelligent Public procurement (Danish only)
Clauses in public tenders	The government is working to promote the use of social clauses in public procurement. A committee also works to prevent 'social dumping' by mapping and assessing the use of labour clauses.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Information about the committee for social dumping
Green public procurement (GPP) in the Baltic countries	The government will support the development of green public procurement (GPP) abroad, for example through the GPP project in the Baltic countries.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Baltic Green Public Procurement
Consumer awareness and responsible business promotion		
Identification and promotion of best CSR practices	To identify and promote good CSR practices, the government aims to support CSR awards (conducted by the CSR Foundation) to raise awareness and promote mutual learning on CSR practices.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ The CSR Foundation
Campaigns and initiatives to raise awareness about sustainable consumption	Via the website www.forbrug.dk ("*consumption*"), campaigns and initiatives work to raise the awareness and knowledge of sustainable consumption. The Danish Competition and Consumer Authority manages the website.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015

Title of practice (order of priority)	Description of practice	Links to further information
Think Tank for Sustainable Consumption	The government supports the work of the Think Tank for Sustainable Consumption to develop a catalogue with inspiration for companies on how to work with sustainable consumption and production.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Catalogue of ideas "Road to a Sustainable future – out of the box and into the shared space" (Danish only)
Smart phone applications with labelling information	Smart-phone applications with information about labelling schemes will be introduced to provide consumers with easy access to sustainable consumption.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015
Development of CSR guidelines for the fashion industry	The government is supporting the first UN initiative for CSR in the fashion industry which aims to develop CSR guidelines that promote responsible behaviour in the fashion industry.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ www.fashionguidelines.dk
Shipping project "On Course for a Better World"	The project aimed to assess the current CSR performance in the Danish shipping industry and to inspire the development and implementation of CSR actions to support sustainable growth.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015 ■ Project description
Sustainable governmental conferences	Sustainability in all major conferences hosted by the Danish government is also being introduced.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015
CSR reporting and disclosure		
Mandatory business reporting on measures taken to respect human rights	The government has passed a bill that requires the largest Danish companies and state-owned limited liability companies to explicitly report on the measures they are implementing to respect human rights and mitigate their impact on the environment. ■ www.csrkompasset.dk – English version: csrcompass.com ■ www.klimakompasset.dk; and http://www.climatecompass.dk/ ■ Global Compact Self-Assessment Tool	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015
CSR in education and training		
Information campaign on compliance with international principles	The government is planning to carry out an information campaign on compliance with international principles. This will happen in connection with the creation of the mediation and grievance mechanism.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015
Summit meetings to allow knowledge sharing between businesses	By organising summit meetings biennially, the government encourages mutual learning and knowledge sharing between CSR front runner companies and other companies.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015
Financial obligation and anti-corruption		
Country-by-country reporting	The government considers country-by-country reporting in the EU as an important tool to combat corruption and tax evasion. This reporting would make it mandatory for businesses in the forest and mining industry to openly declare their payments to the authorities in the countries in which they do business.	■ Responsible Growth – Action Plan for Corporate Social responsibility 2012-2015

Title of practice (order of priority)	Description of practice	Links to further information
Socially responsible investment		
Guidelines on Responsible Investment in Government Bonds	In January 2014 the Danish Council for Corporate Responsibility launched a new set of Guidelines on Responsible Investment in Government Bonds.	■ csrcouncil.dk

ESTONIA

The Estonian national action plan on CSR (2012-2014) was developed with input from a working group composed of various stakeholders, and adopted in 2012. CSR actions in Estonia in particular focus on:
■ Awards/labelling;
■ Awareness raising; and
■ Analysis of current CSR performance.
No further information is available on an Estonian action plan on Business and Human Rights at the time of writing.

Title of practice	Description of practice	Links
Consumer awareness and responsible business promotion		
Criteria for CSR recognition	The government aims to work to renew and expand CSR indicators in preparation of an award for responsible businesses.	
Labelling	To harmonise the labelling schemes in Estonia, raise awareness and introduce a CSR control mechanism, the Estonian government aims to analyse the current labelling system to further develop it. The new label "Socially responsible enterprise" will be implemented nationally to supplement existing labelling.	
Identification and dissemination of good practice examples	The government will, together with the Corporate Social Responsibility Forum, identify and disseminate good CSR practice examples though various channels such as a web database.	
Sustainable public procurement		
Analysis of possibility to introduce CSR in public procurement	The government will carry out an analysis for the possibility to introduce CSR criteria in public procurement.	
CSR in education and training		
Campaigns, seminars and events	In collaboration with the Corporate Social Responsibility Forum, the government will organise campaigns, seminars and training targeted at state-owned enterprises, private businesses, civil society and citizens to raise awareness about and promote CSR. Training will be developed through e-learning, training sessions and learning networks.	
Introduction of CSR in educational curricula	The government aims to introduce CSR as part of the curricula at VET institutions and universities. CSR is also included in curricula in business studies at universities.	

FINLAND

The Finnish national action plan on CSR was published in November 2012 and works towards CSR goals by 2015. Actions in the action plan emphasise:
■ Capacity building; and
■ Legislation.
Finland has published a draft action plan on Business and Human Rights in April 2014.

Title of practice	Description of practice	Links
Alignment with global CSR approaches		
Promotion of international CSR guidelines	The government is committed to implementing the OECD Guidelines for Multinational Enterprises by supporting the National Contact Point, providing information and encouraging companies to comply with international guidelines.	■ Finnish National Action Plan on CSR
Consumer awareness and responsible business promotion		
Social impact assessments of supported export financing	The financing company Finnvera, owned by the Finnish government, will renew its policy to meet new OECD standards, hence also assessing its social impacts. In addition, tools will be developed to take account of social impacts in export financing.	■ Finnish National Action Plan on CSR ■ Finnvera

Title of practice (order of priority)	Description of practice	Links to further information
Human rights and responsible supply chain management		
Implementation of the UN Guiding Principles on Business and Human Rights	To ensure the implementation of the UN Guiding Principles on Business and Human Rights, the government aims to develop a national plan for the implementation of the UN Guiding Principles, and in collaboration with stakeholders, the government will develop a tool to support the implementation of the principles.	■ Finnish National Action Plan on CSR ■ Information about the Finnish approach to the UN guiding principles
Promotion of CSR in businesses	The government encourages companies to analyse their social and environmental impacts through their production chains and to reduce potential negative consequences of their business operations.	■ Finnish National Action Plan on CSR
CSR reporting and disclosure		
Monitoring of the implementation of the national action plan on CSR	The Committee on Social and Corporate Responsibility will monitor the implementation progress of the National Action Plan.	■ Finnish National Action Plan on CSR
State ownership policy	In line with the state ownership policy, the government will promote CSR by addressing the remuneration of management in state-owned enterprises and transparency. The policy also makes it mandatory for state-owned enterprises to disclose non-financial information.	■ Finnish National Action Plan on CSR ■ Government Resolution on State Ownership Policy 3 November 2011
Awareness raising of CSR reporting	To promote transparent business conduct, the government encourages companies to implement CSR management systems and disclose non-financial information. The government also intends to involve stakeholders to raise awareness about social and environmental responsibility.	■ Finnish National Action Plan on CSR
CSR in governmental administration	The government requires ministries and administrative branches to implement CSR in their systems and to report on the implementation progress at the end of the parliamentary term.	■ Finnish National Action Plan on CSR
Mandatory impact assessments for private sector funds/loans	Private sector funds/loans carried out in the framework of Finnfund, the Finnpartnership business partnership programme, as well as existing soft loan projects, will be required to undertake social and environmental impact assessments.	■ Finnish National Action Plan on CSR ■ Finnfund ■ Finnpartnership – Finnish Business Partnership Programme
Developing criteria to monitor the CSR progress	By assessing the use of international CSR indicators, the government will develop criteria to monitor and assess progress.	■ Finnish National Action Plan on CSR
Promotion of CSR self-assessment in the industry	Through the development of self-assessment tools, the government encourages industry to align with national and international CSR processes.	■ Finnish National Action Plan on CSR

Title of practice (order of priority)	Description of practice	Links to further information
Improving CSR in the mining industry	The government seeks to improve the CSR performance in the Finnish mining industry, and launched a guide for CSR self-assessment in this industry.	■ Finnish National Action Plan on CSR ■ Making Finland a leader in the sustainable extractive industry – action plan ■ Short presentation of the action plan for the mining industry ■ A toolkit for the prevention and mediation of conflicts in the development of the mining sector ■ Good Mining in the North: A Guide to the Regulation of Environmental and Social Sustainability in Support of Best Practices (DILACOMI-project, March 2014), http://www.ulapland.fi/news/A-new-guidebook-on-best-practices-in-mining/10917/728cca06-6b30-494c-bcf0-b4fb50b19fe6
CSR in SMEs		
Promotion of CSR in SMEs	To promote CSR in SMEs, the government will involve key organisations representing SMEs, and will develop and promote self-assessment tools for SMEs. Existing tools for SMEs include the online CSR Compass.	■ Finnish National Action Plan on CSR ■ Good practice guide for SMEs in Finland (2009) ■ First steps towards corporate responsibility reporting – Information package for the SME sector
Sustainable public procurement		
Promotion of CSR in public procurement	The government aims to promote CSR in public procurement by issuing a resolution on the promotion of clean technology purchases, consider CSR in own procurement and develop tools to support socially and environmentally-friendly procurement processes.	■ Finnish National Action Plan on CSR ■ Public procurement tool CSR Compass ■ Guide to Socially Responsible Public Procurement (2013), https://www.tem.fi/files/38102/TEM_Opas_Sos.hank_EN_netti.pdf
Financial obligation and anti-corruption		
Action Plan to combat the grey economy and economic crimes	In 2012 the government launched an action plan to combat the 'grey economy' and economic crimes.	■ Finnish National Action Plan on CSR ■ Anti-corruption hand-book for development Practitioners (Ministry for Foreign Affairs – department for development Policy 2012) http://formin.finland.fi/public/default.aspx?contentid=255644&nodeid=34606&contentlan=1&culture=fi-FI
Improve policy and legislative framework on anti-corruption and money laundering	To work towards Finland being the least corrupt country in the world, the government intends to implement recommendations received from UN, OECD and the Council of Europe which concern legislation on anti-corruption and money laundering. In development policy, the government will also improve measures to fight corruption.	■ Finnish National Action Plan on CSR

Title of practice (order of priority)	Description of practice	Links to further information
FRANCE		
In January 2013 the French government published a preparatory document for the French national action plan on CSR. This presents existing and planned CSR commitments and policies, identified by the end of 2012. French CSR actions focus on: ■ Legislation; and ■ Partnering/dialogue. A separate French action plan on Business and Human Rights is being developed.		
CSR reporting and disclosure		
Extension of mandatory reporting	Legal reporting requirements have been expanded to include a greater range of companies. Reporting must happen according to 42 criteria based on the "comply or explain" principle, and reporting should be verified by an independent party. Also, the government reports on CSR to the Parliament every third year.	■ National Action Plan for France ■ Business of a Better World's summary ■ Ernest & Young's summary of the law
Exemplary State Plan	The "Exemplary State Plan" will include strategic approaches and CSR performances for state administrations, as well as support eco-responsible public procurement.	■ National Action Plan for France
Governmental support to EU level CSR initiatives	To support CSR initiatives at EU level, the government is promoting social and environmental transparency in businesses by, for example, requiring companies to develop social and environmental indicators, as well as being responsible for subcontractors' environmental impacts.	■ National Action Plan for France
Trade union responsibilities	The government will negotiate the expansion of trade union responsibilities to include sustainability, procedures to tackle environmental public health risks, and the development of sector specific social and environmental indicators.	■ National Action Plan for France
Voluntary Commitment Agreements	The Minister for Sustainable Development co-signed and supports the sectoral CSR commitments "Voluntary Commitment Agreements".	■ National Action Plan for France
Obligatory GHG reporting	The government has introduced a legislative framework requiring companies to report on GHG emissions. Reporting requirements depend on the number of employees in the companies.	■ National Action Plan for France
Socially Responsible Investment (SRI)		
Reporting obligation for asset management companies	In 2012 a reporting requirement for asset management companies was introduced. They must now report on how environmental, social and governance criteria are integrated into their investment and voting policies.	■ National Action Plan for France
Support to voluntary initiatives promoting SRI	The government supports initiatives that promote SRI and are in line with the government's objectives.	■ National Action Plan for France
Independent CSR Committee in the Public Investment Bank (PIB)	In line with the Law that established the PIB, the government should set up an independent CSR Committee to ensure that the loans provided by the PIB are socially and environmentally responsible.	■ National Action Plan for France ■ ERAWATCH Platform on Research and Innovation policies and systems ■ Article, Financial Times October 2012 ■ International Committee of the Fourth International, October 2012
SRI Label	To develop the existing SRI framework and enable investors to choose investment funds that comply with enhanced SRI principles, the government is currently developing a new SRI label.	■ National Action Plan for France

Title of practice (order of priority)	Description of practice	Links to further information
CSR in SMEs		
Mapping of local SME support	To better understand the needs of SMEs, the government has launched a study to carry out mapping of local initiatives to support CSR in SMEs. This should enable the development of support tools to promote CSR in SMEs.	■ National Action Plan for France
Integration of CSR into SMEs' strategies	An enhanced collaboration on CSR between the government and the Chamber of Commerce and Industry aims create initiatives to support the integration of CSR into SME strategies.	■ National Action Plan for France
Consumer awareness and responsible business promotion		
Platform for Global Actions	The government will create the "Platform for Global Actions" to facilitate dialogue between CSR stakeholders, to present CSR initiatives and promote best practices.	■ National Action Plan for France ■ CSR platform
Sectorial CSR labels	The French government is working to introduce a mechanism to recognise sectoral CSR labels. Since 2010 the government has also been a part of the Working Group "Label for responsible companies" which examines the use of labels.	■ National Action Plan for France
Consumer information right	To promote consumer rights, the government plans to adopt a law that ensures consumers' free access to information about the environmental impact of products.	■ National Action Plan for France
CSR approaches to tackling climate change and environmental sustainability		
Environment targeted stakeholder platform	The government will support the creation of platforms that bring together companies with significant impacts on the environment.	■ National Action Plan for France
Common environmental management schemes	The government will support the creation of common environmental management schemes for companies that are located in the same proximity.	■ National Action Plan for France
Environmental training of employees	The government supports environmental training of employees, e.g. sustainable development and risk prevention.	■ National Action Plan for France
CSR in education and training		
Sustainable development education	The government is in the third phase of the Generalisation Plan for Sustainable Development Education that integrates CSR into all levels of the educational system.	■ National Action Plan for France
CSR research programmes	Through the National Research Agency and the MOVIDA programme the government provides financial support to CSR related research.	■ National Action Plan for France ■ MOVIDA programme ■ The French National Research Agency
Human rights and responsible supply chain management		
Support to incorporate CSR into supply chain management	Enhanced collaboration on CSR between the French government and the French Chamber of Commerce and Industry aims to introduce initiatives to incorporate CSR into supply chain management.	■ National Action Plan for France
Support to international CSR initiatives and human rights	The government supports international CSR initiatives on CSR and human rights such as the International Organisation of the Francophonie and the UN Committee for Food Security.	■ National Action Plan for France ■ The International Organisation of the Francophonie ■ The Committee on World Food Security
CSR as part of international development policy	The government will support the development of CSR in third countries through international development policy by providing all ambassadors with a "Roadmap on CSR". In addition, the French Development Agency aims to be a frontrunner in applying CSR principles in development policy.	■ National Action Plan for France ■ French Development Agency

Title of practice (order of priority)	Description of practice	Links to further information
GERMANY		
In October 2010 the German federal government adopted a national CSR strategy. Tools for implementing CSR in particular include: ■ Guidance; ■ Practical support tools; ■ Knowledge exchange; and ■ Legislation. A separate German action plan on Business and Human Rights is being developed.		
CSR in SMEs		
The "Social Responsibility in SMEs" Programme	The ESF funded programme "Social responsibility in SMEs" aims to promote CSR in SMEs through a variety of 73 projects implemented in around 2000 SMEs.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010) ■ ESF assistance programme "Corporate Social Responsibility in SMEs" – project description
Guidance and coaching programme for SMEs	By creating a central contact point and CSR guidance e-learning tools, the German government is planning to provide SMEs with targeted and specialised CSR support.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
Promotion of CSR between SMEs and large companies	To enhance the CSR cooperation between German SMEs and larger companies, the government is planning to promote exchange of CSR experiences and knowledge by organising roundtable discussions.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
CSR research	The German government is carrying out research to promote CSR in SMEs.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
CSR in SMEs' in developing countries	To support CSR in SMEs doing business in developing countries, the government will enhance advisory and guidance services for such SMEs, for example, by strengthening the "developPPP.de" programme and improving communication on CSR to SMEs.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010) ■ developPPP.de Programme
Alignment with global CSR approaches		
Support to international CSR dialogue	The government intends to strengthen and support dialogue in international CSR forums. In addition, the German government will support international online CSR portals like the UN website on human rights and transnational corporations.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)

Title of practice (order of priority)	Description of practice	Links to further information
Support to the implementation of international CSR principles	The government will launch a guide and carry out training to support and promote implementation of the OECD principles, and the use of the GRI Initiative. The government's support will take place through campaigns and events.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
Consumer awareness and responsible business promotion		
CSR networks	The government will support the establishment of networks and strategic partnerships to facilitate the dissemination of good CSR practices. In this case, the government will also be in regular contact with CSR leaders.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
"CSR – Made in Germany" campaign	The government has launched the campaign "CSR – Made in Germany" to raise awareness about the German industry's responsible business as well as promote the CSR agenda internationally.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010) ■ CSR – Made in Germany
CSR roundtable to bridge the gaps between CSR theory and praxis	To bridge the gap between CSR theory and the implementation of CSR practices, the government will set up a round table bringing together CSR theorists and practitioners to discuss the potential development of a standard for basic CSR knowledge in businesses.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
CSR award	The government will introduce an award to publicly acknowledge responsible enterprises (of different sizes). Also, the government will support existing awards.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010) ■ "CSR Award for Enterprises with Vision" (starting in 2012)
CSR consumer website	To support responsible consumption, the government will launch a CSR information website containing information on businesses that act responsibly.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
CSR consumer information campaigns	The government will launch campaigns to inform consumers about environmental and sustainable management schemes, as well as develop brochures to promote CSR among consumers.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
Human rights and responsible supply chain management		
High labour standards in development projects	German development projects are obliged to meet ILO Core Labour Standards to ensure fair working conditions. Also, the government supports the development of higher standards than required in the host countries.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
CSR development projects	The government supports the implementation of CSR in bilateral and regional development cooperation projects.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)

Title of practice (order of priority)	Description of practice	Links to further information
Social and employment policies		
Microcredit funds	The government introduced microcredit funds to support the unemployed, female and immigrant start-up entrepreneurs.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
New Quality of Work Initiative	In the context of demographic changes and future skills deficit in the labour market, the government is collaborating with local public and private partners through the New Quality of Work Initiative to support job creation that are adapted to demographic changes.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010) ■ The New Quality of Work Initiative
Life-course-oriented business policies	The government supports life-course-oriented business policies that develop adaptive working conditions and work-life balance. Examples of life-course-oriented programmes include: ■ Success Factor Family company programme ■ Equal Treatment of Women in Industry Initiative ■ Work – Learn - Develop Skills Programme	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
Social diversity	To promote employment opportunities for minority groups, the government will support existing initiatives that foster social diversity in businesses.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
Fair pay schemes	Through the "Logib-D" project the government supports businesses to develop fair pay schemes and equal payment opportunities.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010) ■ "Logib-D" project
CSR reporting and disclosure		
CSR website	The existing governmental CSR website has been updated to include CSR activities pursued by the various ministries.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010) ■ Activities pursued by the German government
Ministerial sustainability reporting	The Federal Ministry of Labour and Social Affairs has introduced sustainability reporting on its own CSR performance.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010) ■ Activities pursued by the German government

Title of practice (order of priority)	Description of practice	Links to further information
Sectorial sustainability analysis	As part of the National Strategy for Sustainable Development progress report, the government carried out a sectoral sustainability impact assessment.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010) ■ National Sustainable Development Strategy 2012 Progress Report
Businesses' sustainability reporting	The government aims to promote voluntary sustainability reporting for businesses through, for example, ranking.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
Public CSR reporting	Individual public administrations will publish CSR reports.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
CSR in education and training		
CSR training	The government aims to enhance training of CSR instructors by developing instruction materials and organising seminars.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
International CSR research	The government will support the development of international business-oriented CSR research and potentially develop an interdisciplinary centre of excellence.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
CSR in educational institutions	The government will promote the application of the Principles for Responsible Management Education of the UN Global Compact at universities, as well as explore the options for linking governmental funding and CSR.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
Support to CSR at universities in developing countries	The government will support the implementation of CSR at universities in developing countries by promoting the UN Global Compact and the establishment of academic-business partnerships.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
Sustainable Public Procurement		
System for sustainable public procurement	The Act to Modernise Procurement Law (2009) allows contracting authorities to impose sustainability requirements on subcontractors when the requirements relate to the object of the contract. Training and guidelines on sustainable public procurement will also be developed.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
Socially responsible investment		
Support to SRI	The government aims to develop new incentives for investors to conduct SRI.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)
Microcredit to small and micro businesses in developing countries	Following a review of the Investment Act the government introduced an extension of the microcredit funds to also include small and micro businesses in developing countries.	■ National Strategy for Corporate Social responsibility – Action Plan for CSR – of the German Federal Government (2010)

Title of practice (order of priority)	Description of practice	Links to further information
GREECE		
The Greek government has developed a summary of CSR priorities and challenges in the development and implementation of a national strategy on CSR. First steps for developing CSR in Greece include: ■ Provision of information; and ■ Awareness raising. No further information is available on a Greek action plan on Business and Human Rights at the time of writing.		
Alignment with global CSR approaches		
CSR Forum	The government will set up a CSR forum that will monitor the development of CSR on a European and global level.	
CSR in education and training		
Sectorial CSR training	The government will support the introduction of sector-specific CSR training for companies' senior executives, HR managers, CSR professionals, trade unions and employees. This may include a general introduction to CSR, sector-specific CSR analyses and strategic CSR management.	
Consumer awareness and responsible business promotion		
CSR website	The Greek government intends to support the implementation of CSR in the public and private sector by developing a CSR website which will include both ministerial CSR practices and businesses' CSR practices.	
CSR help desks	Introducing CSR helpdesks in businesses and public authorities will support awareness-raising and implementation of national and international CSR standards.	
Greek product labelling	The introduction of Greek product- and service-labelling will support responsible consumption.	
CSR award	The government intends to introduce a CSR award for the best PPPs.	
CSR in SMEs		
Awareness raising	The government will support SMEs' increased awareness of CSR through dissemination of CSR practices.	
Sustainable public procurement		
Procurement criteria	Social and environmental criteria for public procurement will be introduced.	
HUNGARY		
The Hungarian national action plan on CSR builds on existing policy priority areas as well as actions and priorities in the National reform programme. The first revision of the action plan will happen in June 2015. To integrate CSR in existing actions and priorities, actions in particular include: ■ Awareness raising; and ■ Local capacity building. No further information is available on a Hungarian action plan on Business and Human Rights at the time of writing.		
Social and employment policies		
Social economy	The government supports the development of the social economy by establishing cooperatives, thus also supporting labour market integration of vulnerable people.	
Forums for employers and civil society	The government supports local forums for Employers and Civil Society that collaborate with local public authorities and jobcentres to promote employment, thereby encouraging the strategic use of companies' CSR.	
Family-Friendly Workplace award	The Family-Friendly Workplace award was introduced to promote family-friendly workplaces. Financial incentives and media coverage have been increased in the award process.	
Non-discrimination checklist	The government will translate and publish the Commission guides for non-discrimination, and develop a non-discrimination checklist for SMEs (in particular).	

Title of practice (order of priority)	Description of practice	Links to further information
CSR approaches to tackling climate change and environmental sustainability		
"Encouraging greening and examples set by the state"	Within the framework "Encouraging greening and examples set by the State", governmental bodies are aiming to set an example in the development of environmental sustainability. This is aimed at encouraging a development of 'greening' among producers and service providers, as well as promoting responsible consumer behaviour. Examples of governmental sustainability initiatives include waste management, recycling, reducing printing, as well as sustainability reporting.	
Environmental campaigns	Campaigns have been launched to raise public awareness about the environment and supporting the development of a CSR-friendly business environment.	
Sustainable public procurement		
Socially responsible public procurement	To promote integration of disabled people, the government has developed sections of public procurement which are reserved for protected employers.	
Green public procurement	The government intends to introduce green procurement tenders by the development of environmental criteria.	

IRELAND	
The Irish national action plan on CSR (2014-2016) was launched on 9 April 2014. CSR actions include: ■ Awards; ■ Provision of information; and ■ Awareness raising. No further information is available on an Irish action plan on Business and Human Rights at the time of writing.	

Title of practice (order of priority)	Description of practice	Links to further information
Consumer awareness and responsible business promotion		
"Our Sustainable Future"	The framework "Our Sustainable Future" (2012), launched by the Department of the Environment, Community and Local Government, sets out an ambitious plan including 70 measures to create a sustainable future in Ireland. The development of a 'green economy' is of particular importance.	■ "Our Sustainable Future"
Best practice database	Business in the Community Ireland has developed a database to provide good practice examples of responsible business conduct.	■ Best practice database
"One Percent Difference" Campaign	The One Percent Difference Campaign encourages everybody to donate one percent – in this way everybody gives the same. The campaign is launched by Forum on Philanthropy which is established by the government.	■ "One Percent Difference" Campaign ■ Forum on Philanthropy
CSR awards	Chambers Ireland gives annual CSR awards to highlight best CSR practices in businesses in Ireland.	■ Chambers Ireland Corporate Social Responsibility Awards
Green Hospitality Programme	The Green Hospitality Programme promotes environmental sustainability in the Irish hospitality sectors through three awards: ■ Green Hospitality Eco-label ■ Green Hospitality Award; and ■ Green Hospitality Eco-tourism label.	■ Green Hospitality Programme
"Business Working Responsibly" Mark	The "Business Working Responsibly" Mark is a mark developed by Business in the Community Ireland to promote best CSR practices and encourage businesses to behave responsibly.	■ "Business Working Responsibly" Mark
Social and employment policies		
"Excellence Through People" Scheme	This scheme provides a certification for businesses that implement a business improvement model to enhance the working environment for employees, which optimises people's productivity.	■ "Excellence Through People" Scheme
Annual "Work Life Balance Day"	The Annual Work Life Balance Day aims to promote the importance of work life balance.	■ Work Life Balance Ireland

Title of practice (order of priority)	Description of practice	Links to further information
Annual "Job Shadow Day"	At the annual Job Shadow Day disabled people 'shadow' local employers at work for one day. The Day is sponsored by Irishjobs.ie and promotes the importance of equal employment opportunities by demonstrating the value of disabled people.	■ Information about the Annual "Job Shadow Day"
Employment for People from Immigrant Communities (EPIC)	The EPIC programme aims to support employment opportunities for immigrants by improving their employability through training that prepares the immigrants for the Irish labour market. The initiative is managed by Business in the Community Ireland.	■ Employment for People from Immigrant Communities (EPIC)
Ready for Work Initiative	The Ready for Work Initiative aims to support labour market integration of disadvantaged people (e.g. homeless people, criminal convicted and long-term unemployed) by providing them with training opportunities, work placements and coaching. The initiative is managed by Business in the Community Ireland.	■ Ready for Work
CSR approaches to tackling climate change and environmental sustainability		
"Origin Green" Food Traceability scheme	Origin Green aims to create a market for Irish suppliers by acting as a link between potential and existing customers, and Irish food, drink and horticulture suppliers. The focus is on particular on products that are produced in a sustainable way.	■ Origin Green Ireland website
Sustainable public procurement		
Green Tenders – An Action Plan on Green Public Procurement	The Department of Environment, Community and local Government launched an action plan on green public procurement to support environmental sustainability in public purchasing.	■ Green Tenders – An Action Plan on Green Public Procurement
Best Practice Guide "Promoting SME Participation in Public Contracts"	To increase the share of SMEs in public procurement, the Best Practice Guide "Promoting SME Participation in Public Contracts" has been launched by the Chamber of Commerce to encourage the development of procurement procedures that are suitable to SMEs.	■ Best Practice Guide "Promoting SME Participation in Public Contracts"

ITALY

The Italian national action plan on CSR (2012-2014) was adopted by the Italian government in 2012. CSR actions in particular include:
- Governmental support and commitment for development of CSR;
- Awareness raising; and
- Legislation.

Italy has published a separate action plan on Business and Human Rights.

Alignment with global CSR approaches		
Implementation of OECD guidelines	Through the NCP, the Ministry of Economic Development supports the dissemination and implementation of the OECD guidelines for multinational enterprises. The Ministry will collaborate with administrations, agencies, businesses, trade unions and other relevant stakeholders.	■ National Action Plan 2012-2014
OECD Anti-Corruption Initiative	The government supports the implementation of the OECD Anti-Corruption Initiative through the development of the appropriate legal framework.	■ National Action Plan 2012-2014
UN Global Compact	The government encourages businesses and non-profit organisations to adopt the UN Global Compact principle by disseminating best practices. The government will itself participate actively in the UN Global Compact development process.	■ National Action Plan 2012-2014
Human rights and responsible supply chain management		
Multi-stakeholder group to support human rights and responsible supply chain management	The Ministry of Labour and Social Affairs will set up a multi-stakeholder group to work to prevent breaches of human rights and inequalities, as well as support supply chain management.	■ National Action Plan 2012-2014
CSR in developing countries	The government supports the implementation of CSR principles in Italian businesses operating in developing countries.	■ National Action Plan 2012-2014
"Charter for Donation"	The government supports the development of the "Charter for Donation" which sets out responsibilities for donors and beneficiaries.	■ National Action Plan 2012-2014

Title of practice (order of priority)	Description of practice	Links to further information
Financial obligation and corruption		
Prevention of unfair business practices	The government will work to enforce responsible commercial behaviour with regard to unfair practices and fiscal havens.	■ National Action Plan 2012-2014
Transparency in public administrations	The government will support the enforcement of transparency and legal compliance in public administrations.	■ National Action Plan 2012-2014
Transparency in the financial sector	The government supports the development of sustainability management and transparency in the financial sector.	■ National Action Plan 2012-2014
Support to Extractive Industries' Transparency Initiative (EITI)	To fight corruption and promote financial transparency in the extractive industry, the government supports the implementation of the Extractive Industries' Transparency Initiative (EITI).	■ National Action Plan 2012-2014
CSR reporting and disclosure		
Promotion of self- and co-regulation processes	The government intends to support the implementation of codes of ethics, codes of conduct and trade union agreements to support the development of self- and co-regulation processes. This is expected to be in line with international guidelines.	■ National Action Plan 2012-2014
CSR KPIs	The government and the regions will jointly develop a national set of CSR key performance indicators as a shared point of reference in e.g. public procurement, awards and administration.	■ National Action Plan 2012-2014
Disclosure of non-financial information in the banking sector	The Ministry of Economic Development, the Italian Banking Association and the Confederation of Italian Industries renewed their memorandum of understanding to support the disclosure of non-financial information in the banking sector.	■ National Action Plan 2012-2014
Transparency training	The government will support the introduction of transparency training (e.g. sustainability reporting).	■ National Action Plan 2012-2014
Reporting tools	The government will support companies' CSR reporting by developing tailored support tools on a regional and national level.	■ National Action Plan 2012-2014
Reporting support to SMEs and civil society organisations	The government will incentivise and support CSR reporting in SMEs and civil society organisations.	■ National Action Plan 2012-2014
CSR in SMEs		
Support to SMEs	The government will support the implementation of CSR in SMEs (e.g. within the framework of Structural Funds programming). In particular, the supply chain is considered an important link to develop CSR in SMEs.	■ National Action Plan 2012-2014
Due diligence in SMEs	The OECD NCP will set up guidelines for SMEs on how to exercise due diligence in their supply chains.	■ National Action Plan 2012-2014
Simplified ISO 26000 Guidelines for SMEs	The Ministry of Labour and Social Affairs together with the Workers' Compensation Authority and other stakeholders will develop simplified ISO 26000 guidelines for SMEs as well as sectoral guidelines on OHS at the workplace.	■ National Action Plan 2012-2014
Sustainable public procurement		
Social clauses in public procurement	The government will introduce guidelines to integrate social clauses in public procurement, hence promoting social inclusion of for example people with disabilities. This is part of the European project CSR+D.	■ National Action Plan 2012-2014
National "Action Plan for the environmental sustainability of consumption in the public administration (PAN GPP)"	The Ministry of Environment adopted the National "Action Plan for the environmental sustainability of consumption in the public administration (PAN GPP)" to support the development of green public procurement. The government intends to launch a guide on the integration of international guidelines and standards in procurement processes.	■ National Action Plan 2012-2014

Title of practice (order of priority)	Description of practice	Links to further information
State-region effort to ensure legal procurement processes	The state and regions are working together to prevent unfair procurement practices and corruption by preventing the infiltration of the mafia and preventing illegal activity.	■ National Action Plan 2012-2014
Consumer awareness and responsible business promotion		
NGOs as channels for CSR	The Ministry of Labour and Social Affairs is carrying out a project to make use of the NGO system as a channel for CSR promotion and implementation.	■ National Action Plan 2012-2014
CSR in public administrations	Public administrations will develop a more holistic approach to CSR covering areas such as governance, workers, environment and relations with stakeholders.	■ National Action Plan 2012-2014
Support to sectorial and territorial partnerships	The government will support sectoral and territorial partnerships to mitigate social and environmental challenges.	■ National Action Plan 2012-2014
CSR awards	The government will promote responsible Italian businesses through awards. This also includes the promotion of the "European CSR Award".	■ National Action Plan 2012-2014
Awareness raising campaigns	To encourage responsible consumption the government will launch awareness raising consumer campaigns.	■ National Action Plan 2012-2014
Business-consumer networks	The government will support the development of networks between companies and consumers to promote continuous dialogue.	■ National Action Plan 2012-2014
Social and employment policies		
CSR partnerships between trade unions and businesses	The government will support the development of CSR in partnerships between trade unions and businesses of different sizes.	■ National Action Plan 2012-2014
Quality management system for OHS in the workplace	A commission in the government is working to develop a quality management system for businesses and self-employed people to ensure OHS at the workplace.	■ National Action Plan 2012-2014
Socially responsible investment		
"Charter of sustainable and responsible investment of Italian finance"	The government will promote the "Charter of sustainable and responsible investment of Italian finance" which is developed by the financial sector's stakeholders to encourage investors to include environmental, social and governance issues in their investments.	■ National Action Plan 2012-2014
Social enterprises	To promote social enterprises, the government and other stakeholders will support non-profit organisations through tax reliefs and financial incentives.	■ National Action Plan 2012-2014
Support to CSR initiatives and investments	The government supports responsible investments, microcredit initiatives and NGOs by disseminating good practices.	■ National Action Plan 2012-2014
CSR in education and training		
Capacity building of businesses' CSR implementation	The government will develop guidance tools and carry out training for businesses to promote the implementation of CSR (e.g. media tools, workshops and dissemination of best practices).	■ National Action Plan 2012-2014
CSR partnerships between businesses and educational institutions	The government will launch initiatives to establish partnerships between educational institutions and businesses to raise awareness about responsible businesses while in education. Social partners are also likely to be involved.	■ National Action Plan 2012-2014
CSR training and education	The government will support the introduction of CSR into the curricula of High Technical Institutions, as well as conducting CSR training in the workplace (e.g. as health and safety).	■ National Action Plan 2012-2014

Title of practice (order of priority)	Description of practice	Links to further information
LATVIA		
In 2010 a CSR Memorandum was adopted, outlining CSR priorities in Latvia. CSR activities in Latvia in particular include: ■ Awareness raising / Campaign ■ Provision of information ■ Legislation No further information is available on a Latvian action plan on Business and Human Rights at the time of writing.		
Financial obligation and corruption		
Fair Euro Introducer	Prior to the integration of Latvia into the Eurozone (from 1 January 2014), a business targeted campaign was launched in July 2013 to commit businesses to maintain a neutral impact on prices following the conversion to the Euro. The campaign included a commitment to a memorandum, based on the Law on the Procedure for the Introduction of Euro, as well as provision of information to businesses and monitoring of the price conversion process.	■ Fair Euro Introducer
State Revenue Service (SRS)	To combat tax avoidance and the informal economy, the State Revenue Service (SRS) is collaborating with industry associations to promote fair competition through exchanges of information and legislative amendments.	■ State Revenue Service
Membership of State Revenue Service SRS In-depth cooperation Programme	Companies with high standards of tax compliance can become members of the State Revenue Service (SRS) In-depth cooperation programme (since 2012). Benefits of this include increased credibility as well as value added tax and an individual SRS consultant.	■ State Revenue Service
The Corruption Prevention and Combating Bureau (KNAB)	The Corruption Prevention and Combating Bureau (KNAB) is leading a coordinated action against corruption through prevention, investigation and education. KNAB has police authority.	■ The Corruption Prevention and Combating Bureau
CSR reporting and disclosure		
Sustainability Index	In 2009 the Employers' Confederation of Latvia (LDDK) and the Free Trade Union Confederation of Latvia (LBAS) introduced the Sustainability Index to support the implementation of CSR in Latvian businesses by providing them with a voluntary opportunity for non-financial performance evaluation. The methodology of the Index is based on Dow Jones Sustainability Indexes and CR Index by Business in the Community, and aligns with the ISO 26000 and the Global Reporting Initiative (GRI) guidelines.	■ LDDK ■ LBAS
Human rights and responsible supply chain management		
Seminar on OECD guidelines	In December 2013, the Ministry of Foreign Affairs and the Employers' Confederation organised a seminar about the application on the OECD guidelines and tools to protect human rights and implement responsible supply chain management.	■ LDDK ■ Latvian Ministry of Foreign Affairs
Amendment to the Consumer Protection Act	The Consumer Protection Act was amended to prohibit discrimination with regard to race, ethnicity and gender. Pregnant women have also been addressed in the amendment.	
Consumer awareness and responsible business promotion		
CSR Platform	Following the adoption of the CSR memorandum, a CSR Platform was created to support the implementation of the memorandum, as well as facilitate knowledge exchange and promotion of best CSR practices. In 2010 the Latvian Employers' Confederation and 22 organisations from the public, private and governmental sector signed the CSR Memorandum which includes the Latvian understanding of, and approach to, CSR.	■ LDDK

Title of practice (order of priority)	Description of practice	Links to further information
Consumer Rights Protection Centre (PTAC)	The aim of PTAC is to promote consumer rights by handling consumer complaints, provide consumers with legal advice and inform consumers about their rights. PTAC also monitors trade of good and supply of services.	■ Consumer Rights Protection Centre
Effective governance award	The Employers' Confederation and the State Chancellery have, since 2007, promoted good governance through an annual Effective Governance Award in three areas: Governmental sector; Municipalities and Businesses.	■ LDDK
Family-friendly enterprise status	To promote family-friendly businesses the Ministry of Welfare provides a family-friendly status to businesses that implement family-friendly policies. The status has been provided since 2010, and since 2011 the evaluation process of companies has been carried out in the sustainability index framework.	■ Ministry of Welfare
CSR in SMEs		
Responsible Business Assessment	The Institute for Corporate Sustainability and Responsibility (InCSR), the Employers' Confederation of Latvia (LDDK) and the Free Trade Union Confederation will in 2013 and 2014 organise a Responsible Business Assessment for small companies (up to 50 employees) to support their implementation of CSR.	■ LDDK ■ LBAS
CSR in education and training		
The Sustainable Business Centre	The Sustainable Business Centre (as part of the Stockholm School of Economics in Riga) carries out research, teaching and training on CSR, as well as takes part in the public debate on CSR. The aim is to promote CSR amongst businesses and in society.	■ Centre for Sustainable Business
The Institute of Corporate Sustainability and Responsibility (InCSR)	The InCSR has since 2011 aimed to carry out interdisciplinary CSR research. Also, members of InCSR form the Sustainability Index Expert Council and are engaged in the provision of educational activities such as seminars and e-learning.	
Sustainable public procurement		
Green public procurement	The Directives 2004/18/EK and 2004/17/EK established the legal framework for green procurement in Latvia by introducing environmental criteria in tenders.	

LITHUANIA

In 2010 the Lithuanian National Programme for the Development of Corporate Social Responsibility (2009-2013) and the Implementation Measures Plan (2009-2011) and (2012-2013) were approved. Lithuanian CSR tools in particular include:
- Partnering; and
- Awareness raising

No further information is available on a Lithuanian action plan on Business and Human Rights at the time of writing.

Consumer awareness and responsible business promotion		
NGO-business partnerships	NGO-business partnerships have been implemented to enhance the understanding of CSR, and promote social and environmental sustainability and awareness.	
CSR network	A CSR network will be developed in Lithuania to create a forum for dialogue and stakeholder engagement on CSR.	
Annual responsibility competition	The government will organise an annual competition on responsible business and promote responsible businesses via an online list of responsible businesses.	
"GATES: Social and Environmental Business Innovations" (ESF funded)	The GATES programme aimed at promoting CSR in businesses. GATES was operated by the UNDP.	■ UNDP project description ■ *Social Innovations through new partnerships: UNDP experience in Lithuania 2006-2012. Analytical review* (UNDP 2013). Pp. 62-68.

LUXEMBOURG

Luxembourg has no plans to develop a National Action Plan on CSR

Title of practice (order of priority)	Description of practice	Links to further information
MALTA		
A national CSR action plan in Malta is currently under development. Practices for implementing CSR in particular include: ■ Awareness raising; and ■ Provision of information. Malta has indicated they intend to include actions on Business and Human Rights within their national action plan on CSR.		
Consumer awareness and responsible business promotion		
Inter-Ministerial CSR group	The government will set up an inter-ministerial working group to support the implementation of CSR.	
Make use of existing initiatives to promote CSR	To avoid extra burdens on businesses implementing CSR, the government will promote the use of existing initiatives as a starting point for application of CSR principles.	
Awareness raising activities	The government will launch awareness raising activities such as multi-stakeholder seminars.	
Promote CSR in the private sector	The government is in dialogue with the private sector to promote CSR.	
Financial obligation and corruption		
Transparency and corruption	The government will promote transparency in the financial sector by encouraging non-financial reporting; obliging state-owned companies to report on CSR issues; promote international guidelines on transparency issues in the private sector and organise governance information seminars for companies.	
CSR in listed companies	The government will encourage listed companies to adopt a CSR policy.	
Reporting and disclosure		
CSR capacity building of stakeholders	The government will promote the implementation of CSR with various stakeholders by integrating CSR into education and encourage non-financial reporting in the financial sector.	
CSR reporting for ministries and public administrations	The government will oblige ministries and public administrations to implement CSR and report their CSR practices.	
CSR approaches to tackling climate change and environmental sustainability		
Environmental protection	The government will promote the implementation of environmental protection initiatives.	
Sustainable public procurement		
Study on public procurement	The government will launch a study to put forward recommendations on public procurement.	

Title of practice (order of priority)	Description of practice	Links to further information
NETHERLANDS		
In June 2013 the Dutch national action plan on CSR was adopted. Tools for implementing CSR in particular include: ■ Network/dialogue; ■ Provision of information; ■ Performance/risk assessment; and ■ Benchmarking. The Netherlands has published a separate action plan on Business and Human Rights.		
Alignment with global CSR approaches		
Sector risk analysis	The Dutch government is carrying out a sector risk analysis as a due diligence of the entire Dutch economy. The OECD guidelines will act as a foundation for the identification of risk sectors in the analysis which is expected to finalise in 2014.	■ National Action Plan: "Corporate social responsibility pays off" ■ National Action Plan on business & human rights
Dutch National Contact Point	Drawing on experiences from other countries, the Dutch government will decide how to establish the Dutch NCP in 2014 as a possible mediation and grievance mechanism to enable the investigation of Dutch companies that breach the OECD guidelines.	■ National Action Plan: "Corporate social responsibility pays off" ■ National Action Plan on business & human rights ■ National Contact Point
Human rights and supply chain management		
International CSR initiative (ICSR)	The ICSR initiative is developed to promote sustainable growth in developing countries, by for example offering a free online indicative risk analysis (the CSR Risk Check) and offering SMEs support through 'ICSR vouchers'. The Social and Economic Council of the Netherlands (SER) is developing a handbook on ICSR and due diligence to support the implementation of ICSR. Additionally, labour market partners will be encouraged to promote ICSR amongst their members.	■ National Action Plan: "Corporate social responsibility pays off" ■ National Action Plan on business & human rights ■ The Social and Economic Council of The Netherlands (SER) ■ Evaluation ICSR Committee SER ■ CSR Risk Check
CSR information from Netherlands Enterprise Agency	Netherlands Enterprise Agency (NL Agency) aims to integrate CSR in all Dutch businesses, for example by providing CSR factsheets, information on OECD guidelines and other news about CSR.	■ National Action Plan: "Corporate social responsibility pays off" ■ Netherlands Enterprise Agency
CSR guide to embassies	An English language CSR guide for businesses (including OECD guidelines) will be provided to all Dutch embassies in order that they can provide information to local businesses.	■ National Action Plan: "Corporate social responsibility pays off"
CSR related government funding to the private sector	Businesses applying for government funding must confirm their commitment to the OECD principles, and, in the case of large financing programmes, businesses have to carry out a risk analysis/due diligence to assess ICSR risks.	■ National Action Plan: "Corporate social responsibility pays off"
Duty of care	To ensure that Dutch persons and companies take both shareholders' and stakeholders' interests into account when operating abroad, every legal person is responsible for their own actions. Dutch operations abroad have to comply with the national laws in the country concerned.	■ National Action Plan: "Corporate social responsibility pays off"

Title of practice (order of priority)	Description of practice	Links to further information
CSR in SMEs		
CSR Navigator	To support the implementation of CSR in SMEs, CSR Netherlands will develop a website "CSR Navigator" which will provide information on guidelines, codes and other CSR information. The development of the website has been requested by the National Contact Point for OECD.	■ National Action Plan: "Corporate social responsibility pays off" ■ CSR Navigator
ICSR thermometer	CSR Netherlands will monitor SMEs' CSR performance via the 'ICSR thermometer' which is an annual sample survey.	■ National Action Plan: "Corporate social responsibility pays off" ■ ICSR Thermometer (Dutch only)
CSR reporting and disclosure		
Limiting administrative burden from reporting requirements	The social reporting requirements proposed by the European Commission will be supported by the Dutch government; the administrative reporting burden for companies will be limited as they will be able to structure the reports according to the business context, and according to the 'comply or explain' principle.	■ National Action Plan: "Corporate social responsibility pays off"
Survey of reporting businesses	The European reporting requirements apply to about 500 Dutch businesses, and the Ministry of Economic Affairs will request these 500 businesses to participate in its yearly transparency benchmark.	■ National Action Plan: "Corporate social responsibility pays off" ■ Transparency benchmark
Self-declaration for ISO 26000	The government supported the Netherlands Standardisation Institute (NEN) in the development of a self-declaration for businesses to enable them to demonstrate their application of the ISO 26000 standard.	■ National Action Plan: "Corporate social responsibility pays off" ■ Netherlands Standardisation Institute
Natural and social capital	Initiatives have been introduced to support enhanced reporting on natural and social capital. Collaboration and knowledge exchange are important in this process.	■ National Action Plan: "Corporate social responsibility pays off"
Responsibility in the extractive industries	To address corruption issues the government supports the implementation of reporting obligation for the extractive industries that will have to report any payments made to the governments. The government also supports the Extractive Industries Transparency Initiative (EITI) aimed at creating transparency in the extractive industries.	■ National Action Plan: "Corporate social responsibility pays off"
Consumer awareness and responsible business promotion		
CSR Netherlands (*MVO Nederland*)	CSR Netherlands was founded by the Dutch Ministry of Economic Affairs as an independent CSR network to support the implementation of CSR in Dutch businesses.	■ National Action Plan: "Corporate social responsibility pays off" ■ CSR Netherlands
Civil society organisations as CSR watchdogs	The government will support the CSOs' free and independent role as society's CSR watchdog to remind the government and businesses about their responsibilities towards citizens and society.	■ National Action Plan: "Corporate social responsibility pays off"
Transparency benchmark	The annual transparency benchmark is carried out by the Ministry of Economic Affairs and ranks the 500 largest Dutch companies according to what they report compared with current international good practice.	■ National Action Plan: "Corporate social responsibility pays off" ■ Transparency benchmark
Company benchmarks	The government will support the development of sectoral sustainability indices to support the access to knowledge about companies' connection with wider social issues. Such indices may create a positive sustainability competition among businesses.	■ National Action Plan: "Corporate social responsibility pays off"
Efficiency quality marks	Given the various quality marks in the Netherlands the government will examine how these can be streamlined to provide customers with an improved opportunity to assess products' sustainability.	■ National Action Plan: "Corporate social responsibility pays off"
Financial obligation and corruption		
Corporate Governance Code	The government has introduced a Corporate Governance Code which states how listed companies have to structure their governance structures. It also functions as a tool for self-assessment according to the 'comply or explain' principle.	■ Corporate Governance Code

Title of practice (order of priority)	Description of practice	Links to further information
POLAND		
In 2013 the Polish government adopted an action plan for implementation of CSR. Tools for implementing CSR in particular include: ■ Training / capacity building ■ Knowledge exchange ■ Provision of information ■ Awards No further information is available on a Polish action plan on Business and Human Rights at the time of writing.		
Consumer awareness and responsible business promotion		
Group for CSR issues	To coordinate CSR initiatives on a national level, a Group for CSR Issues was set up, chaired by the Undersecretary of State in the Ministry of Economy. The Group raises awareness about CSR, publishes guidance material for businesses and carries out analyses of the Polish CSR performance.	■ National action plan
CSR website	The Ministry of Economy manages a CSR website which functions as a CSR knowledge centre and platform for exchange of experiences.	■ National action plan ■ CSR website
"Clean Business Awards" for SMEs	The government supports the "Clean Business Awards" for environmentally responsible SMEs.	■ National action plan
CSR competitions and awards	The government supports the organisation of the CSR related competitions "Polish Product of the Future" and the "eCO2 Innovation", as well as the granting of the "GHG emissions reduction award".	■ National action plan ■ Polish Product of the Future
Register of Clean Production and Responsible Entrepreneurship	The Ministry of Economy administers the Register of Cleaner and Responsible Entrepreneurship listing businesses that responsibly consume and reduce waste.	■ National action plan ■ Information about the Register of Cleaner and Responsible Entrepreneurship (Polish only)
CSR in SMEs		
"Enhancement of regional competitiveness through Corporate Social Responsibility (CSR) measures"	The objectives of the Swiss supported project "Enhancement of regional competitiveness through Corporate Social Responsibility (CSR) measures" is to support the implementation of CSR in SMEs and mobilise local CSR networks via the dissemination of best CSR practices. The project is carried out by the Polish Agency for Enterprise Development (*PARP*).	■ National action plan ■ Project description (Swiss agencies) ■ Project description (Polish Agency for Enterprise Development)
"Sustainable Production through Innovation in SMEs in the Baltic Sea Region"	The government participates in the implementation of the Sustainable Production through Innovation programme in SMEs in the Baltic Sea Region (funded by ERDF).	■ National action plan ■ Sustainable Production through Innovation in SMEs in the Baltic Sea Region (project website)
"Systemic project on Corporate Social Responsibility"	The "Systemic project on Corporate Social Responsibility" project is aimed at increasing the competitiveness of Micro, Small and Medium Enterprises (MSMEs) through the implementation of CSR and development of targeted CSR strategies. The project is carried out by the Polish Agency for Enterprise Development (PARP).	■ National action plan

Title of practice (order of priority)	Description of practice	Links to further information
CSR in education and training		
CSR training for local governments	The Ministry of Labour and Social Policy organises CSR training for representatives of local governments.	▪ National action plan
CSR training for state shareholders	The Ministry of Economy organises training in ESG management and non-financial reporting for state shareholders.	▪ National action plan
CSR in education	Through the Act on the Educational System and the Regulation on Core Curricula, the government supports the mainstreaming of CSR principles.	▪ National action plan
CSR in education	The government supports the Responsible Business Forum which is carrying out activities to integrate CSR in education.	▪ National action plan ▪ Responsible Business Forum Poland
CSR reporting and disclosure		
Polish version of ISO 26000	The government supported the adjustment of the ISO 26000 standard to the Polish context.	▪ National action plan
Sustainable public procurement		
Sustainable public procurement	The adoption of actions plans on sustainable public procurement (since 2007) supports the integration of social and environmental sustainability requirements in public procurement.	▪ National action plan ▪ See for example *"National Action Plan on sustainable public procurement 2010-2012"* (Public Procurement Office, Warsaw)
Social and employment policies		
Civic Initiatives Fund (OP CIF) 2009-2013	The Operational Programme Civic Initiatives Fund (OP CIF) 2009-2013 aims to promote social entrepreneurship and corporate volunteering to also mainstream the combination of social and professional activities. The programme is carried out by The Ministry of Labour and Social Policy.	▪ National action plan ▪ Civic Initiatives Fund

PORTUGAL	

Portugal does not have a specific action plan on CSR, but has developed a range of policies and activities influencing CSR. Tolls for mobilising CSR in particular include:
- Awareness raising
- Partnering

A separate Portuguese action plan on Business and Human Rights is being developed.

Title of practice	Description of practice	Links to further information
Human rights and supply chain management		
Inter-ministerial working group on business and human rights	The Inter-ministerial Working Group on business and human rights works to promote the application of the UNGP.	
RSO Network (*Rede Nacional de Responsibilidade Social*)	The cooperation between businesses within the RSO Network has led to the development of tools to support companies in their work with human rights. The RSO network is a result of the ESF funded EQUAL community projects (2000-2008). Today the network includes more than 250 businesses and organisations.	▪ RSO network website
Social and employment policies		
Equality is Quality Prize	The annual prize "Equality is quality" is given by the public body Commission for Equality in Work and Employment (*CITE*) which aims to promote gender equality and non-discrimination in the labour market, in workplaces and in vocational training.	▪ The Commission for Equality in Labour and Employment (website) ▪ The Commission for Equality in Work and Employment (factsheet about the body) ▪ Eurofound description

Title of practice (order of priority)	Description of practice	Links to further information
Consumer awareness and responsible business promotion		
CSR awards	The government supports CSR awards to promote responsible business.	
CSR research to support awareness raising	CSR research is being carried out to support the development and awareness of CSR.	
Socially responsible investment		
Social economy	The government intends to cooperate with the relevant organisations and stakeholders to develop the social economy.	
CSR approaches to tackling climate change and environmental sustainability		
Energy efficiency	The government will support the development of energy efficiency by reviewing the Renewable Energy Plan and the Energy Efficiency Plan.	

ROMANIA		
In September 2011, the Romanian government adopted a national strategy to promote CSR (2011-2016). Tools for promoting CSR in particular include: ■ Awareness raising; and ■ Partnering. No further information is available on a Romanian action plan on Business and Human Rights at the time of writing.		
CSR reporting and disclosure		
Transparency on CSR	The government promotes transparency on CSR issues in businesses and organisations.	
Consumer awareness and responsible business promotion		
"Consumers´ Protection - For A New Attitude"	Under the concept "Consumers´ Protection - For A New Attitude", the National Consumers Association is bringing together organisations to be able to promote consumer awareness about environmentally conscious products. A website has been set up to facilitate knowledge exchange between project stakeholders.	
Multi-institutional approach to CSR	The government will collaborate with specialised departments and institutions to promote the implementation of CSR and dissemination of CSR practices.	
CSR awareness raising	Through public and private consultation on CSR, the government will raise awareness about the importance of CSR.	
CSR public-private partnerships	The government promotes PPPs in the field of CSR.	
CSR in education and training		
Training on CSR	Training on, and provision of, information on CSR will be carried out in collaboration with social partners, NGOs and various ministries.	
Sustainable public procurement		
Online database for green procurement	The Ministry of Environment and Climate Change is launching an online database for green procurement.	■ Online database for GPP
Social and employment policies		
Promotion of volunteering	The government promotes volunteering by equating it to work experience.	

Title of practice (order of priority)	Description of practice	Links to further information
SLOVAKIA		
The National CSR strategy (2011-2018) is in the process of stakeholder discussion. Tools for CSR implementation in particular will include: ■ Awareness raising; ■ Training and research; ■ Awards; and ■ Financial incentives. No further information is available on a Slovakian action plan on Business and Human Rights at the time of writing.		
Consumer awareness and responsible business promotion		
Stakeholder involvement	To develop an investment plan with a significant environmental and social impact, all relevant stakeholders will be consulted.	
CSR support fund	A legal decree will set up a CSR support fund.	
CSR awareness raising	The government supports awareness raising activities that promote the application and implementation of CSR in businesses and with consumers. Awareness raising activities should be completed with dissemination of information and guidance activities.	
Financial CSR incentive	The Income Tax law will be revised to allow companies to claim costs related to the application of CSR principles.	
Support scheme to certified products and services	A scheme was introduced to support services and products with quality certifications (ISO 9000, ISO 14001 or EMAS etc.).	
Register of certified products and services	A register of quality certified products and services will be established.	
Fair-trade labelling	Fair-trade labelling will be introduced to support the development of responsible consumption.	
CSR in SMEs		
Responsible Small and Medium Size Enterprise in Slovakia – "ReSmeS"	The "ReSmeS" project aims at implementing CSR in SMEs by: ■ Increasing the CSR awareness among SMEs; ■ Integrating CSR into business strategies and implementing CSR practices in the supply chain management; and ■ Building SMEs' capacity by involving stakeholder.	■ Project description "Responsible Small and Medium Size Enterprise in Slovakia – "ReSmeS"" (to be accessed online)
CSR in education and training		
CSR research	Research results with quantifiable outcomes on CSR should be pursued to be able to document the benefits on implementing CSR in businesses.	
Research on the economic impact of CSR	A research project has been launched to develop a methodology to examine the economic impact of CSR in Slovakia.	
CSR training to professionals	CSR training targeted at company management and self-employed workers will be carried out.	
CSR in higher education	CSR will be included in the curricula of business/management related subjects in higher education. CSR is included in environmental fields of study and accreditation for a CSR field of study is provided.	
CSR in compulsory school	The government will explore the possibility of introducing CSR in compulsory schooling.	
CSR course	The Ministry of Education has certified a CSR course.	

Title of practice (order of priority)	Description of practice	Links to further information
Sustainable public procurement		
Sustainable public procurement	The government supports the development of sustainable public procurement by introducing a legislative framework in favour of SPP. A methodology for SPP has also been introduced and the government has provided recommendations for this.	
CSR reporting and disclosure		
Governmental Council for CSR	A Government Council for CSR will be set up to support to advise the government on CSR matters and monitor the CSR progress in Slovakia.	
Executive Agency for CSR support	An Executive Agency for CSR support will be set up to support the administrative and methodological coordination of the implementation of the CSR strategy.	
CSR reporting	The government supports companies' CSR reporting by offering methodological support (for example on the application of GRI).	

SLOVENIA		

A Slovenian CSR action plan is being developed. Various CSR practices have already been implemented. They are in particular based on:
- Awareness raising; and
- Awards.

No further information is available on a Slovenian action plan on Business and Human Rights at the time of writing.

Title of practice	Description of practice	Links to further information
Alignment with global CSR approaches		
Support to UN Guiding principles	The government supports the implementation of the UN Guiding Principles by developing priority areas and implementing measures in line with this.	
Reporting and disclosure		
CSR reporting	Companies that report on CSR in their annual reports may use this in their marketing materials and as part of their CSR policy.	
Consumer awareness and responsible business promotion		
Horus for CSR best practice award	The Institute for CSR organises the award "Horus" to promote responsible businesses.	■ Horus award website (Slovenian) ■ Information about the Horus award (English)
CSR knowledge exchange	The government supports business projects that facilitate the exchange of good CSR practices and promote socially responsible investments.	
Family-friendly enterprise certificate	The Family-Friendly Enterprise certificate is provided to businesses that implement family-friendly policies. The certification is managed by the Ekvilib Institute.	■ Ekvilib Institute
Socially responsible investment		
Social entrepreneurship	There is a goal to further develop social entrepreneurship n Slovenia.	
Social and employment policies		
Promotion of older workers	The government is supporting the development of lifelong learning opportunities for older workers.	
Sustainable public procurement		
Green and social responsible public procurement	Social entrepreneurship must be included in public tenders. A legal requirement on the inclusion of environmental criteria may be included in the future.	
Financial obligation and corruption		
Anticorruption Commission	An Anticorruption Commission has been set up to combat corruption, as well as to enhance transparency in areas such as lobbying.	■ Anticorruption Commission

Title of practice (order of priority)	Description of practice	Links to further information
SPAIN		
A national action plan on CSR is currently under development. Already implemented CSR practices in Spain draw on the following CSR tools: ■ Awareness raising; ■ Labelling; and ■ Legislation. Spain published a draft action plan on Business and Human Rights in November 2013.		
Social and employment policies		
Label of acknowledgement	As a part of the implementation of the 100 measures that introduced in the Strategy for Entrepreneurship and Youth Employment (2013-2016), employers may receive a label of acknowledgement if they take on the responsibility to support the integration of young people into the labour market.	■ Information about the Strategy for Entrepreneurship and Youth Employment and the Label (Spanish)
Consumer awareness and responsible business promotion		
State Council for Corporate Social Responsibility	The State Council for Corporate Social Responsibility was created in 2008 to support the government in the development of CSR policies.	
Sustainable Economy Act 2011	The Sustainable Economy Act 2011 included specific CSR articles (promotion of corporate social responsibility and sustainability in the management of public enterprises) to create a legal framework for CSR in Spain (as the first law).	
RETOS network	The RETOS (Red de Territorios Socialmente Responsables) Network of Socially Responsible Territories has been established to coordinate, integrate and implement different strategies for the development of Socially Responsible Territories.	■ http://www.empleo.gob.es/redretos/index.htm
Financial obligation and anti-corruption		
Transparency, public access to information and good governance	Law 19/2013, 9 December requires all public administrations and entities to publish information on contracts awarded, state subsidies and state aid as well as remuneration of senior executives.	■ https://www.boe.es/boe/dias/2013/12/10/pdfs/BOE-A-2013-12887.pdf
SWEDEN		
In January 2014 the Swedish government published a national action on CSR. Tools for implementation of CSR in particular include: ■ Action plans; ■ Practical tools; ■ Partnering; and ■ Financial support. A separate Swedish action plan on Business and Human Rights is being developed.		
Alignment with global CSR approaches		
Sustainable Business Sweden	To promote sustainable business, Business Sweden is instructed to monitor the application of Guidelines for Multinational Enterprises, the UN Global Pact and the UN Guiding Principles on Business and Human Rights as part of its services. Business Sweden provides information to the government on sustainable business.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Business Sweden
OECD National Contact Point (NCP)	Through the NCP and social media (for example Twitter: @swedenoncsr), the Ministry of Foreign Affairs promotes the application of the OECD guidelines and disseminates information about sustainable business.	■ National Action Plan: "Sustainable Business – A platform for Swedish action"

Title of practice (order of priority)	Description of practice	Links to further information
Nordic CSR strategy	Sweden is a part of the Nordic CSR Strategy which aims to support the long-term competitiveness of the Nordic business sector, as well as enhance Nordic collaboration on CSR issues (including the promotion of ISO 26000).	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Nordic Strategy for Corporate Social Responsibility
Remuneration of senior executives in State-owned companies	To comply with international CSR standards (such as OECD and GRI), the Swedish government in 2009 introduced guidelines for the remuneration of senior executives. Key for remuneration is that it is reasonable, well-considered, competitive, and has a set ceiling.	■ Guidelines for terms of Employment for Senior Executives
Human rights and responsible supply chain management		
Review of human rights legislation	Three laws in Sweden protect human rights: ■ The Instrument of Government ■ The Freedom of the Press Act and the Fundamental Law; and ■ The Fundamental Law on Freedom of Expression. An internal inventory is being carried out to assess the extent to which extent Swedish legislation conforms with international principles.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ The government's human rights website
Drivers of Change	The Swedish Development Cooperation Agency (Sida) promotes the implementation of sustainability and market transformation via the Drivers of Change which supports organisations that lead developments in the field of sustainable business	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Drivers of Change (Sida)
Sustainability Screening Framework (SSSF)	The Swedish Development Cooperation Agency (Sida) in 2013 launched the Sustainability Screening Framework (SSSF) which is a due diligence assessment tool for Sida's business partners.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Sida
Business for Development ("B4D") programme	The Business for Development ("B4D") programme aims to promote good governance and sustainable business practices in Swedish international development through the principles of CSR. B4D is managed by the Swedish International Development Agency (Sida).	■ Business for Development Programme for Sida's cooperation with the business sector 2010-2012 ■ Sida
Resolution of internet freedom	In 2012, Sweden, together with a cross-regional group, adopted a resolution on internet freedom in the UN Human Rights Council.	■ National Action Plan: "Sustainable Business – A platform for Swedish action"
Stockholm Internet Forum	The Stockholm Internet Forums in 2012 and 2013 brought together policymakers, CSOs, businesses and other stakeholders to discuss how internet freedom can promote sustainable development globally.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Stockholm Internet Forum
Equality Ombudsman	The Equality Ombudsman is a governmental agency that works to promote equal rights and opportunities.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Equality Ombudsman

Title of practice (order of priority)	Description of practice	Links to further information
National Human Rights Action Plans	The adoption of National Human Rights Action Plans has led to recommendations on how to further strengthen human rights in Sweden.	■ The Government's human rights website ■ The National action plan on fundamental and human rights 2012-2013
CSR in international trade	The government proactively addresses the sustainability of Swedish businesses abroad by liaising with embassies and disseminating information to businesses.	
Social and employment policies		
Application of ILO conventions	The government supports the application of international CSR guidelines and ILO conventions in enterprises.	■ National Action Plan: "Sustainable Business – A platform for Swedish action"
CSR in social partner agreements	Swedish social partners may enter CSR commitments targeted at a specific industry or workplace.	■ National Action Plan: "Sustainable Business – A platform for Swedish action"
National Action Plan for the Work Environment 2010–2015	The National Action Plan for the Work Environment addresses the use of CSR as a way to raise companies' profitability and competitiveness, through organisational diversity.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ National action plan for the work environment 2010–2015
Work environment certified workplaces	The Swedish Work Environment Authority lists work-environment-certified workplaces on its website.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Swedish Work Environment Authority
Social innovation	Given the focus on social innovation and social entrepreneurship in the government's national innovation strategy, the Swedish Agency for Economic and Regional Growth promotes social innovation through two programmes: ■ Cooperative development – which offers guidance, training and information on the development of cooperatives; and ■ Social enterprise programme – aimed at developing social entrepreneurship.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ The Swedish Innovation Strategy
Swedish General Action Plan for Gender Equality	The Swedish General Action Plan for Gender Equality is to ensure that structures in society provide men and women with the same opportunities by increasing the share of women in management and senior expert positions.	■ Information about the government's initiatives to support gender equality (Swedish)
Reporting and disclosure		
Reporting requirement for state-owned companies	The state-ownership policy requires state-owned companies to submit sustainability reports in line with the GRI. According to the policy, boards of directors should also develop sustainability targets, as well as integrate sustainability into the business strategies.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ State ownership policy 2012 ■ Brief account about the state as a company owner in Sweden

Title of practice (order of priority)	Description of practice	Links to further information
Consumer awareness and responsible business promotion		
Memorandum of Understanding (MoU)	To develop better-structured cooperation on CSR, Sweden has entered an MoU with several countries. As part of a bilateral agreement between Sweden and China, a CSR centre has been attached to the Swedish embassy in Beijing.	■ National Action Plan: "Sustainable Business – A platform for Swedish action"
Labelling schemes	Labelling schemes in Sweden are important to provide consumers with the necessary information to be able to consume responsibly.	
CSR dialogue and transparency	The government aims to create dialogue with businesses and stakeholders on CSR to create transparency around CSR.	■ National Action Plan: "Sustainable Business – A platform for Swedish action"
CSR approaches to tackling climate change and environmental sustainability		
International environmental guidelines	The government supports the application of OECD and UN guidelines in relation to environmental issues in Swedish enterprises.	■ National Action Plan: "Sustainable Business – A platform for Swedish action"
National roadmap 2050	The government is developing a national roadmap to eliminate climate emissions in Sweden by 2050. A substantial part of the dialogue is with the business community.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Information about the roadmap
National action plan for a toxic-free everyday environment	In 2010, the Swedish Chemicals Agency was commissioned by the government to develop an action plan for a toxic-free everyday environment. The plan involves stakeholder dialogue with high-risk sectors to promote the reduction of harmful chemicals.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Action plan for a toxic-free everyday environment 2011 – 2014 (English summary)
National waste management plan	Following an extensive consultation process, the Swedish Environmental Protection Agency in 2013 launched the national waste management plan which in particular promotes voluntary commitments to responsible waste management.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ From waste management to resource efficiency: Sweden's Waste Plan 2012–2017
Centre for Efficient Resource Utilisation (CERISE)	The CERISE was established by the Swedish Environmental Research Institute (IVL) as a forum for knowledge exchange and dissemination of good practice examples with regard to environmental protection.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Swedish Environmental Research Institute
Environmental analysis	In 2010 Swedish business representatives together with the Environmental Protection Agency set up a group to analyse the significance of EU-related environmental issues in relation to the Swedish environment and competitiveness.	■ National Action Plan: "Sustainable Business – A platform for Swedish action"
Sustainability conference	In 2013 the government (Ministry of Foreign Affairs) hosted a conference on sustainable business.	■ National Action Plan: "Sustainable Business – A platform for Swedish action"

Title of practice (order of priority)	Description of practice	Links to further information
Sustainable public procurement		
National Action Plan on SPP	The National Action Plan on SPP aims to promote environmental criteria in public procurement, and a governmental commission has proposed the development of social criteria in SPP (in the report Goda affärer – en strategi för hållbar offentlig upphandling (SOU 2013:12)).	■ National Action Plan: "Sustainable Business – A platform for Swedish action"
CSR Compass	The Swedish Environmental Management Council (partly state-owned) promotes sustainability in the public and private sector, including SPP. The tool "CSR Compass" has been developed to support SPP.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Swedish Environmental Management Council ■ CSR Compass
Socially responsible investment		
The Ethical Council (Etikrådet)	The Ethical Council is set up as a collaboration of the four buffer funds in the Swedish pension system. The Council ensures that the funds do responsible business by promoting sustainability and responsibility in their investments.	■ The Ethical Council
The Swedish Export Credit Corporation (SEK)	SEK proactively addresses sustainable business conduct in SEK financed projects and activities. In the SEK's international finance, environmental, governance and social criteria must be taken into consideration, and loan applicants must sign a declaration that no briberies have been involved. SEK has signed the UN Global Compact and monitors the application of The Common Approaches and the OECD's anti-corruption rules. Also, via the policy for state-owned enterprises, SEK is required to assess sustainability issues in credit assessments.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ SEK
Swedish Export Credits Guarantee Board (EKN)	EKN is instructed to address the implementation of the OECD Guidelines for Multinational Enterprises, the UN Global Compact and the UN Guiding Principles on Business and Human Rights by informing customers on the development of guidelines. The EKN board is also required to comply with OECD rules on anti-corruption, as well as environmental and social issues. EKN provides information on sustainable business to the government.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ EKN
Swedfund	The state-owned bilateral development finance institution Swedfund in 2012 committed to the UN Global Compact and the UN Principles for Responsible Investment. Swedfund will develop sustainability objectives, and is instructed by the state to comply with international standards. Swedfund provides financial support and risk capital for investments in emerging markets.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Swedfund
CSR in education and training		
Seminars and workshops in foreign markets	The Ministry of Foreign Affairs and Sweden's Missions abroad address sustainable business activities by organising seminars and workshops in foreign markets to raise awareness, provide information and facilitate exchanges of best practices on CSR related issues.	■ National Action Plan: "Sustainable Business – A platform for Swedish action"
The Swedish Institute's (SI) Management Programme	SI brings together representatives from the private and public sectors to participate in leadership training programmes on CSR. The training programmes are also important to create CSR networks amongst participants.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ SI Management Programme
Integration of CSR into exams and curricula of Higher Education	The ability to assess ethical and social issues is included into several exam criteria and educational plans. The Swedish Higher Education Authority reviews whether these targets have been met.	■ National Qualifications Framework ■ The Swedish higher Education Authority

Title of practice (order of priority)	Description of practice	Links to further information
Financial obligation and corruption		
Business Anti-corruption Portal	The government supports the Business Anti-corruption Portal which offers SMEs targeted support in the area of anti-corruption with practical tools.	■ National Action Plan: "Sustainable Business – A platform for Swedish action" ■ Business Anti-corruption Portal

UNITED KINGDOM		
The UK is currently considering views a national action plan on CSR. A call for views on corporate responsibility ran during 2013 and the response published on 28 March 2014. It summarised views from 152 stakeholders and, where relevant, will inform future Government action. This includes work to implement the UK Business and Human Rights Action plan. Tools for implementing CSR in particular include: ■ Awareness raising; ■ Partnering; ■ Awards; and ■ Action plans. A separate UK action plan on Business and Human Rights was published in September 2013.		
Alignment with global CSR approaches		
Promotion of international CSR guidelines	The government promotes the application of international CSR guidelines in businesses such as the UN Global Compact, OECD Guidelines for Multinational Enterprises/OECD Contact Point and the UN Guiding Principles on Business and Human Rights.	■ *https://www.gov.uk/uk-national-contact-point* ■ *UN Global Compact Network UK*
Human rights and responsible supply chain management		
Responsible Supply Chain Management as part of action plan	Transparent and responsible supply chain management is a key component of the work the UK Government is doing to implement the Business and Human Rights Action Plan.	■ Good Business: Implementing the UN Guiding … - Gov.uk
Social and employment policies		
Women on boards	The government is working to promote the inclusion of more women on the boards of UK listed companies. The focus is on information and business driven demand for more women, rather than legislation.	■ www.womenonboards.co.uk/
Social mobility business compact	The Social Mobility Business Compact has the specific goal of making sure that all young people have fair and open access to employment.	■ Social Mobility Business Compact - Improving … - Gov.uk
Business CSR reporting	From October 2013 listed companies have been legally obliged to report on social and environmental issues.	■ (Strategic Report and Directors' Report) Regulations 2013
Consumer awareness and responsible business promotion		
Research on consumer awareness	On 25 June 2014 the Department for Business, Innovation and Skills published research on consumer attitudes to ethical purchasing and asked the British Retail Consortium to provide sector specific guidance for it members by the end of the year.	

Title of practice (order of priority)	Description of practice	Links to further information
CSR approaches to tackling climate change and environmental sustainability		
Development of environmentally-friendly initiatives	Initiatives and sources of guidance: The Environmental Reporting Guidelines provides businesses with a platform to help identify the environmental issues over which they have influence and the steps they can take to address these. The Product Sustainability Forum is a collaboration of retailers and suppliers, academics, NGOs and UK Government representatives working together to measure, improve and communicate the environmental performance of the grocery products. They have identified the top 50 hotspot products to target and developed practical materials to use in tackling them. Signatories and supporters of the SCAP (sustainable clothing action plan) 2020 Commitment have pledged to play their part in reducing the carbon, waste and water footprints of clothing they supply or receive in the UK, starting from a baseline year of 2012. Organisations involved include major retailers, brands, recyclers, sector bodies, NGOs and charities. The Business Resource Efficiency Hub provides guides, online tools and advice to SMEs and others on reducing environmental impacts and the financial benefits available. A number of voluntary agreements established by WRAP such as Rippleffect, Hospitality and Food Service Agreement help reduce environmental impacts across sectors and supply chains.	■ Environmental Reporting Guidelines ■ **Product Sustainability Forum** | WRAP UK ■ **Sustainable Clothing Action Plan** | WRAP UK ■ **Business Resource Efficiency Hub** - Wrap www.wrap.org.uk
CSR in SMEs		
Trading for Good	The Trading for Good Initiative is an online tool for SMEs to disseminate good practices examples, hence also marketing themselves on responsible business practices. It is also used by companies of all sizes to track and manage responsibility in supply chains.	■ Trading for Good
Socially responsible investment		
Promotion of social investments	UK hosted the G8 Social Impact Investment Forum on 6 June 2013. This showcased initiatives from around the world and marked two years since the publication of the UK Government's social investment strategy. The strategy set out a vision for a large and sustainable social investment market in the UK, to act as a third pillar of finance to support social enterprises and their communities. The UK social investment market reached £202m in 2011-12, representing total value growth of up to 25% on the previous year. This signifies a collective effort from Government and a growing ecosystem of innovative organisations.	■ G8 Social Impact Investment Forum | Outputs and … – ■ Growing the social investment market: a vision and strategy
CSR in education and training		
CSR as profession	Accredited CSR qualifications already exist (provided by Business in the Community through the Institute of Leadership and Management) and the Corporate Responsibility Group launched the Institute for Corporate Responsibility in 2014.	■ Business in the Community ■ Corporate Responsibility Group ■ ICRS: Institute of Corporate Responsibility and Sustainability ■ Institute of Leadership and Management
Sustainable public procurement		
Sustainable public procurement as part of national action plan	UK has produced guidance on best practice for procurement for public sector organisations, together with supporting documentation.	■ UK procurement policy notes
Financial obligation and corruption		
UK Bribery Act	Following the UK Bribery Act UK companies are liable in the UK for bribery committed in other countries.	■ Bribery Act 2010 Guidance

This compendium is partly the result of seven peer reviews on corporate social responsibility (CSR) that took place in 2013 between EU Member State ministries. It provides an update on the actions taken by EU Member States since the publication of the 2011 Communication on CSR. Some of the most common approaches as well as good practices are highlighted in a series of thematic sections, relating to different parts of CSR policy. There is a substantial annex on initiatives taken Member State-by-Member State.

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