

A.4 - ISO 26 000 - PRACTICES FOR INTEGRATING SR – ASSESSMENT OF THE SUGAR COC

28.2.2012

ISO PRACTICES	ISO PRACTICES DESCRIPTION	SUGAR CODE OF CONDUCT (CoC) RESPONSE	COVERED	NOT COVERED	COMMENTS/ QUOTATIONS from CSR CoC
5.2	<p align="center">Recognizing SR</p> <p>5.2.1 : organization & society – organization & stakeholders – stakeholders & society</p> <p>5.2.2. Recognizing core subjects</p> <p>5.2.3 Organization value chain</p>	<p>5.2.1 CoC - Introduction</p> <p>5.2.2 CoC - Identification of 8 minimum standards</p> <p>5.2.3 CoC - Introduction Standard 8</p>	X		<p align="center"><u>Recognizing SR</u></p> <p>5.2.1 -“We recognize that CSR is becoming increasingly important and thus commit ourselves to pursuing and demonstrating the overall sustainability of the sugar industry...our companies are not only responsible for their products and services but also for the conditions in which they are produced” (Intro – 1st §)</p>
5.3	<p align="center">Stakeholder identification</p> <p>5.3.2 Identification</p> <p>5.3.3 Engagement & dialogue</p>	<p>5.3.2 CoC - Introduction</p> <p>5.3.3 CoC - Standard 8</p>	X		<p align="center"><u>Stakeholder identification</u></p> <p>5.3.2 - “it clearly positions the European Sugar Industry in relation to our stakeholders, be they employees, consumers, customers, shareholders, suppliers, public and financial authorities, the European Commission or the World Trade Organization ” (Intro - § 6)</p> <p>5.3.3 - Standard 8 : Business Relations and choice of suppliers</p>
7.2	<p align="center">Integrating SR</p> <p align="center">Organization characteristics related to SR</p>	<p align="center"><u>Scope :</u> Footnote 1 to CoC</p> <p align="center"><u>Framework</u> CSR Code of Conduct</p> <p>European Sectoral Social Dialogue with creation of an official sectoral dialogue committee</p>	X		<p align="center"><u>Scope</u></p> <p>Footnote 1 : “The European Sugar Industry covers the Members of the CEFS operating in countries where the CEFS is represented and within the field of activities of the CEFS”</p> <p align="center"><u>Framework</u></p> <p>The Code of Conduct was jointly set up between CEFS & EFFAT on a voluntary basis to promote social development & respect of fundamental rights (Intro - § 1)</p> <p>The CSR Code is managed within the frame of the official European sectoral dialogue committee for sugar created in November 1999</p>

7.3	<p>Understanding SR</p> <p><u>7.3.1</u> Due diligence “Process to identify actual and potential negative impacts of an organization’s decisions and activities with the aim of avoiding or mitigating”</p> <p><u>7.3.2</u> Relevance and significance of core subjects</p> <p><u>7.3.4</u> Priorities</p> <p><u>7.3.3.2</u> Exercising influence</p>	CoC Introduction	<p><u>7.3.2</u> x</p> <p><u>7.3.2.2</u> xx</p>	<p><u>7.3.1</u> x not directly covered, indirectly through examples good practice</p>	<p>Understanding SR</p> <p><u>7.3.1</u> -Due diligence is not directly covered in the CoC. It does not seem to be directly relevant within the frame of this Code since it is more related to company’ strategies. However through the Code companies committed to respect & promote social and human rights. In addition <u>examples of good practice</u> going beyond the minimum standards may relate to mitigating negative effects of company’s decision as for instance closures of factories.</p> <p><u>7.3.2 .1/7.3.2.2</u> – Relevance & significance of core subjects : selection of 8 minimum standards on social & human rights with a detailed definition for each subject.</p> <p><u>7.3.4</u> Priorities: established by the social partners and described in the annual CSR reports.</p> <p><u>7.3.3.2</u> : Exercising influence : well covered In particular sharing information with EFFAT representatives, conducting joint projects, undertaking responsible lobbying, promoting good practices, respecting ethical and social responsible behaviour in particular in the context of restructuring (standard 8).</p>
7.4	<p>Practices for integrating SR</p>	CoC Introduction	<p><u>7.4</u> x</p>		<p>Integrating SR</p> <p>7.4 -Introduction – Vision statement “Our vision is to create added human and social value by incorporating CSR into all our activities” (§7) “Our approach will be built upon a holistic view, transparency and an open dialogue with our stakeholders, also on other CSR issues and developments”(§8)</p>
7.5	<p>Communication on SR</p> <p>7.5.2 – SR Communication has to be complete, understandable, responsive, accurate, balanced, timely, accessible</p> <p>7.5.3 Periodic public reporting</p>	CoC - Part III Monitoring, Assessment, Updating	<p><u>7.5</u> x</p>		<p>7.5 – SR Communication</p> <p>Communication on economic and social challenges, management of challenges and progressive implementation of the Code of Conduct, with emphasis on some topics as jointly decided, is reported each year at the end of February through a CSR report covering the previous calendar year. This report endeavours to be as complete, understandable and accurate as possible. It is presented at the plenary meeting of the SSDC sugar end of February and publicly accessible on the joint website www.eurosugar.org</p> <p>Eight CSR sugar reports have been published since 2003, when the CSR Code was launched. The ninth one will be in February 2012. They are all available on the website.</p>

