

PROJECT SCORE

Initial Diagnostic Report



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INTRODUCTION

The European Commission defines Corporate Social Responsibility (CSR) as “*the responsibility of enterprises for their impacts on society*”.¹

Although CSR policies are mostly implemented on a voluntary basis and Spain, Finland and the EU lack specific regulatory framework on them, a growing number of aspects influences different sector rules and standards.

However, CSR policies in companies can be designed and articulated in accordance with relevant international standards (Global Reporting Initiative, ISO 26001, UN Global Compact, etc.).

The first part of this report will make a description of the CSR regulatory framework in Spain and in Finland, focusing on those standards that monitor CSR to some extent, the different aspects and elements of planning and design, as well as the bodies created to assess the implementation of CSR policies in Spanish companies.

This paper also includes a section on the main international standards and the current state of play of their implementation in Spain and in Finland.

Environmental aspects are relevant issues regarding the concept and extent of CSR policies. Many companies have already integrated environmental aspects into their activities through environmental management systems. The main references in this field (ISO 14001 and EMAS) are now under a process of standardization and certification for voluntary standards, although EMAS is factually a piece of EU Regulation. It is essential to understand the certification and implementation of both references in companies, a subject also explored in this document.

The last part of this report describes the framework for workers’ participation² and defines participation in CSR policies.

CSR policies influence a series of issues and subjects from the vantage of social dialogue. There are common and opposite interests, therefore dialogue and collaboration are essential. Workers, their representatives and trade union organizations must demand the adoption of CSR policies and commitments and play a key role in their implementation, monitoring, verification and communication. The core issue is collaborating with employers in the management of the company’s impact and returning benefits to it.

The following issues imply a fundamental element for workers’ participation and collaboration on CSR:

- Competences and powers of workers’ representatives stipulated by different regulatory frameworks (labour rules, occupational health and environmental regulation, financial and corporate information) that facilitate intervention in companies

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 <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0681:FIN:EN:PDF>

² This report uses the term workers’ participation to describe the involvement of workers and/or their representatives

- Instruments implemented in companies for the management of such responsibility and communication tools (management systems, sustainability reports, indicators, etc.).

These aspects are examined in the final pages of the first part of the document to provide a clearer perspective of workers' participation.

The second part of the document is dedicated to the analysis of the questionnaire results that was designed to detect the training needs of workers' representatives that participate in this experience. So this questionnaire was completed by workers of the five companies participating in the Project.

The structure of the content of the questionnaire was as follows:

- Part one was dedicated to personal information:
 - Person who answered the questionnaire
 - Company profile
 - Description of union representation in the company
- Part two was related to the company's impact and the analysis of the company's impact, related to:
 - General aspects on CSR
 - Social dimension
 - Environmental dimension
 - Economic dimension
 - Company's transparency policy

The questionnaire is included in Annex A

A. FRAMEWORK REPORT ON CORPORATE SOCIAL RESPONSIBILITY IN SPAIN AND FINLAND

A.1. FRAMEWORK REPORT ON CORPORATE SOCIAL RESPONSIBILITY IN SPAIN

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1. REGULATORY FRAMEWORK OF CSR IN SPAIN

1.1 The National CSR Council (CERSE)

The Spanish government approved through the Royal Decree 221/2008 the creation of the National CSR Council (CERSE).

CERSE is an advisory and consultative body under the supervision of the Ministry of Employment and Social Security. It is a pioneering body in the EU.

The main purpose of the council is the promotion of CSR initiatives in companies. It monitors the implementation/development of CSR policies and issues reports on any actions taken.

Furthermore, the council informs about public initiatives and regulation that influence the activities of companies, public and private organizations. Its objectives include the search for the maximum possible homogeneity in CSR/sustainability accounts and reports published by companies and organizations.

The structure and configuration of the national council joins in one single body representatives of different stakeholders involved in CSR policies.

The Ministry of employment/social security holds the chair in the council, whereas the General Directorate of Autonomous Work, Social Economy and Social Responsibility in companies holds the secretariat and is in charge of technical support and management of the council.

Regarding the structure, the council is a ministerial, four-party, joint body. The parties represent different interests in CSR which are the following:

- 14 members representing employers' organizations
- 14 members representing trade union organizations
- 14 members representing recognized organizations and institutions with specific interests and responsibilities in CSR
- 14 members representing various public authorities

1.2. Law 2/2011 on Sustainable Economy

The Law on Sustainable Economy was adopted in 2011. This regulation includes one specific chapter on companies' CSR (VI) and establishes a series of provisions and obligations.

Namely, article 27 refers to the *Principles of Good Corporate Governance and adequate risk management regarding the remuneration of managers*.

Article 35 on *Sustainability in the management of public companies and Mutual Insurance Agencies collaborating with Social Security* establishes, among other obligations, that government limited companies and public corporate entities under government administration, as well as Mutual Insurance Agencies collaborating with the social security system, must submit annual corporate governance and sustainability reports according to commonly accepted standards. Particular attention is conferred to effective equality between men and women and to the full integration of disabled persons.

Article 39, on the *Promotion of companies' responsibility* establishes that:

1. Public authorities will maintain a policy to promote social responsibility through the dissemination of expertise and existing best practices, and encouraging research and analysis on the effects on competitiveness of CSR policies. The government will particularly provide a series of characteristics and indicators for self-assessment of social responsibility, as well as reporting models or references according to international standards in this field
2. Characteristics, indicators and reference models must address objectives of transparency, sound corporate governance, commitment to local and environmental issues, respect for human rights, improvement of labour relations, promotion of women's equality and integration, equal opportunities, universal accessibility for disabled persons and sustainable consumption.
3. Corporations/limited companies can make public their CSR results on a yearly basis through specific reports based on the aforementioned objectives, characteristics, indicators and international standards. In any case specific reports must indicate if they have been verified by third parties.
4. In the case of limited companies with more than 1,000 employees, the annual CSR report shall be forwarded to the National Council for Corporate Social Responsibility to allow an adequate monitoring of the level of implementation of CSR in large companies. Any company may voluntarily request to be recognized as socially responsible in accordance with the terms and conditions determined by the council.

Finally, the law includes references to the responsibility of regulatory bodies and socially responsible investment. Some articles include proceedings regarding on these issues such as the development of sustainable mobility programmes.

1.3. Organic Law 3/2007 of 22 March on effective gender equality

The objective of this law is the enforcement of equal treatment and opportunities for men and women.

Paragraph VII envisages voluntary SR actions in terms of gender equality that may be also consulted with workers' representatives, consumers' organizations, and equality platforms. The use of these actions for publicity purposes is specifically regulated by this law.

1.4. Spanish strategy on social responsibility in companies 2014-2020

The Spanish strategy on social responsibility in companies 2014-2020 was adopted in July 2014.

This programme includes strategic objectives and master guidelines for the promotion of CSR in Spain.

The goal of the strategy is to *"support the development of responsible practices in public and private organizations to shape them into significant national drivers of competitiveness and into key players in the shift towards a more productive, sustainable and integrating society/economy"*.

1.5. Code of corporate governance for listed companies

In 2006 the National Commission for Market Values (CNMV) adopted the Unified Code of Good Governance for listed companies. The code includes a series of recommendations for companies that intend to achieve adequate and transparent management. However, CSR issues were not included.

A new code of governance for listed companies was approved in 2015 which includes specific CSR principles and recommendations:

- Principle 23, on *"Other specific commissions of the Council"* establishes that: *"given the significance of issues related to corporate governance and CSR, it is recommended to identify and assign specific functions to a special commission (that may be an ad hoc commission to the corporate governance and social responsibility committee) to promote a stronger and more committed management of these aspects"*.
- Principle 24 specifically refers to CSR and establishes that: *"companies shall promote an adequate CSR policy, as a non-delegable function of the management board, providing sufficient and transparent information on its development, implementation and results"*.

Three of the recommendations are directly related to CSR:

- Recommendation 53 establishes CSR, good governance provisions and internal codes of conduct as aspects to be supervised by some of the commissions. Those aspects include a detailed account of the functions that the given commission must perform.
- Recommendation 54 sets the existence of a CSR policy with minimum contents that include principles or commitments to be adopted voluntarily by the company with different stakeholders. A CSR policy shall include:
 - Specific practices related with shareholders, employees, customers, suppliers, social, environmental, diversity, fiscal responsibility issues, respect for human rights and prevention of illegal conducts.
 - Monitoring instruments for the supervision of non-financial risks and corporate behaviour.

- Recommendation 55 establishes reporting on CSR issues (separately or as part of the management report) using any internationally accepted methodology.

Finally, there are four more recommendations that also mention CSR:

- Recommendation 6 stipulates that listed companies must publish on their websites the *report on CSR policies* sufficiently in advance, before the management board meeting takes place.
- Recommendation 12 provides that the Board of Directors should conciliate their own social interests with those of their employees, suppliers, customers and the rest of stakeholders. Companies must also conciliate their activities with environmental requirements.
- Recommendation 14 refers to the selection policies for directors and stipulates the promotion of female managers to reach 30% of total board directors by 2020.
- Finally, Recommendation 45 provides that the policy for risk management and control must identify, among other requirements, financial and non-financial risks faced by the company (social, environmental and corporate image aspects).

Listed companies shall detail in their annual corporate governance reports to be submitted to the national council in 2016, the follow-up of elements described in the code, including those referring to CSR.

1.6. CSR in market indices: FTSE4Good IBEX

Market index FTSE4Good IBEX includes values of IBEX 35 and FTSE Spain All Cap that meet the criteria for good CSR practices.

FTSE4Good criteria were developed through a consultation process between different stakeholders (NGOs, government agencies, consultants, academics, investors and corporate business).

1.7. Spanish CSR Observatory

The CSR Observatory is a non-profit organization founded in 2004 by several civil platforms and organizations, among them the trade union confederation CCOO, to promote the correct application of CSR policies.

Goals include promoting and monitoring the implementation of CSR in Spain and in countries where Spanish companies operate.

The CSR Observatory publishes a yearly report (Corporate Social Responsibility in IBEX 35 annual report) to assess the quality of CSR information provided in public reporting and other documents by listed companies (IBEX 35³). The following table shows the results of the latest published report, based on 2013 data. The average rating of Spanish listed companies by the CSR observatory was 1.21 (on a scale of zero to four).

³ http://www.observatoriorsc.org/Informe_memoriasRSC_ibex_2013_conclusiones.pdf

2. ADHERENCE AND IMPLEMENTATION OF CSR STANDARDS AND RULES IN SPANISH COMPANIES

This section includes the most significant international CSR initiatives, standards and rules and their degree of implementation on Spanish companies.

2.1 United Nations Global Pact

The UN Global Pact (aka Global Compact) is principle-based framework for businesses, stating ten principles in the areas of human rights, labour, the environment and anti-corruption that promotes adherence and implementation of 10 universally accepted principles in corporate activities and strategies. Adhered organizations commit to implement CSR policies and to submit a progress or sustainability report on a yearly (business) or bi-annual basis (non-business).

By April 2015, some 12,943 organizations had signed Global Compact. The Spanish Global Compact network include some 1,695 organizations (13% of total international adherence), of 1,200 are private companies. Regarding the number of reports, in 2014, 692 online and free format reports were published which account for 13% of total international reporting (5,098).

All companies (5) participating in the Project SCORE are adhered to the Global Compact .

2.2. Global Reporting Initiative (GRI)

Global Reporting Initiative is a non-profit organization with multiple stakeholders founded by CERES (Coalition for Environmentally Responsible Economies) and the UN Environmental Programme (UNEP) in 1997.

The main purpose of GRI is to promote the development of sustainability reports in all types of organizations. GRI sets a full framework for sustainability reporting through a series of principles and indicators that may be used by organizations to assess and publicize their economic, environmental and social performance.

According to GRI in 2014 the total numbers reporting companies in the world was 4,620, among them 153 Spanish companies.

All Spanish companies participating in the Project SCORE are producing sustainability reports according to GRI criteria.



Source: <https://www.globalreporting.org>

2.3. SA 8000 Certification: social accountability

SA 8000 (Social Accountability 8000) is an international standard certification that promotes the development and implementation of socially accepted practices at workplaces.

SA8000 is a voluntary certification created by Social Accountability International (SAI), with the purpose of promoting better labour conditions.

SA8000 certification is based on international agreements on labour conditions that include aspects as social justice and workers' rights. It establishes minimum conditions to achieve a safe and healthy work environment, freedom of association and collective bargain, as well as a corporate strategy to address work-related social aspects. It also includes a set of rules regarding working time, salaries, measures against discrimination and forced/child labour.

Besides setting standards on workplaces, SA 8000 also includes international agreements as ILO Conventions, the Universal Declaration of Human Rights and the UN Convention on Child Rights.

The implementation of SA8000 indicates companies' concerns about their social impact and the working conditions of their employees, associates and suppliers. It can be implemented in any company worldwide regardless of size.

By September 2014, 3,400 companies had SA 8000 certifications, among them 33 Spanish companies.

2.4. United Nations Principles of Socially Responsible Investment

Principles for responsible investment (PRI) were created in 2006 at the request the UN Secretary.

These principles were developed by a group of institutional investors with the assistance of 70 experts in investment from different areas (academics, NGO members, etc.)

The final document includes 6 principles and proposes a series of measures for the implementation of each principle. The cardinal feature of this initiative is the inclusion of environmental, social and corporate governance issues in the analysis and decision-making processes regarding investment. Fund managing institutions may adhere voluntarily to these principles, thus signalling their intention to integrate them in their management practice.

Up to April 2015, 32 Spanish organizations had adhered to the principles.

3. STANDARDIZATION PROCESS IN SPAIN. IMPLEMENTATION OF ENVIRONMENTAL MANAGEMENT SYSTEMS (EMS) CERTIFICATION THROUGH ISO 14001 AND EMAS METHODOLOGY IN SPANISH COMPANIES

3.1 Description of the process

Standardization is a process aimed at homogenizing and articulating a number of production and service aspects to introduce certain criteria (quality, safety, environmental, etc.).

Standards are the results of such process. They represent a formal technical specification that may be implemented voluntarily by companies.

Currently several types of standards coexist in different areas. They include:

- Standards used exclusively in Spain (UNE),
- EU standards, commonly abbreviated to EN,
- International standards or ISO.

One standard usually entails the development of several others that define its interpretation and implementation which eventually leads to the clustering of standards into "families".

All stakeholders participate in the process depending on the activity that is object of standardization (manufacturing, authorities, trade unions, consumers, laboratories, universities, etc.). The whole process is led by Standardization Agencies. In the case of Spain, the authorized agency is the Spanish Association of Standardization and Certification (AENOR) which represents Spain in international, European and regional bodies (ISO, CEN, CENELEC, ETSI).

The agency is a member of the European Committee for Standardization (CEN) and is responsible for adopting, disseminating, promoting and marketing all EU standards in Spain.

The standardization process is developed by technical standardization committees (CTN) which study and propose solutions to the needs in each sector, and also develop and approve standard projects that are later published as national standards (UNE).

All stakeholders involved must participate in the technical committees. Technical committees may also invite any experts required for their tasks.

If the complexity of activities so requires it, technical sub-committees may be appointed.

Trade unions are represented as members of the different committees, subcommittees and working groups. They participate in different areas and sectors that are inter-related as social responsibility, occupational health and safety, environmental management, nanotechnologies, machinery, etc.

3.2 Implementation of environmental management systems in Spain. Statistical comparison of EMAS implementation in accordance with UNE-EN ISO 14001 and EMAS methodology

3.2.1 Environmental management systems certification in accordance with UNE-EN ISO 14001

In late 2014, 13,869 Spanish organizations had implemented and certified an environmental management system based on UNE-EN ISO 14001.



Source: www.iso.org

In 2014 Spain was among the top five countries regarding the number of ISO 14001 certifications.

Top 5 countries for ISO 14001 certificates - 2014		
1	China	117758
2	Italy	27178
3	Japan	23753
4	United Kingdom	16685
5	Spain	13869

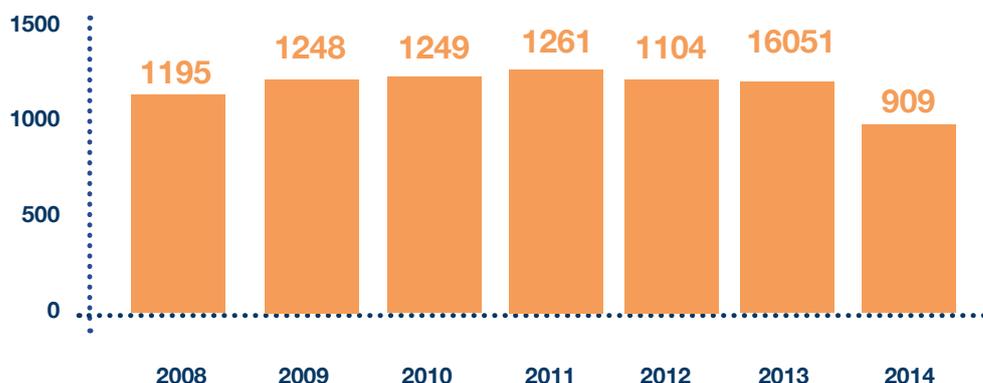
All Spanish companies participating in the Project SCORE have implemented ISO 14,001 standard.

3.2.2. Environmental management systems verified by Regulation 1221/2009 (EMAS)

In April of 2015, the total number of organizations with implemented and verified environmental management systems in accordance with EMAS Regulation was 909 and the number of sites with EMAS certification was 1,043.

Spain is currently the second EU country with more EMAS certifications after Italy.

EMAS evolution in Spain (adhered organizations)



Source: http://www.magrama.gob.es/es/http://ec.europa.eu/environment/emas/registration/sites_en.htm

None of Spanish companies participating in the Project SCORE have implemented EMAS Regulation.

4. FRAMEWORK FOR WORKERS' PARTICIPATION IN CSR POLICIES

Workers' participation in CSR policies is determined by:

- Regulatory framework,
- National/international standards and voluntary initiatives implemented in companies,
- Their status as stakeholders,
- Agreements achieved through collective bargain,
- Institutional participation of trade union organizations.

4.1 Regulatory provisions on workers' participation

First we will describe the series of legal provisions that enforce workers' powers and responsibilities in CSR issues.

The Workers' Statute, the basic regulatory document on labour relations in Spain establishes in its article 64, workers' information, consultation rights and the competences of workers' representatives.

Section 1 establishes the right of Work Councils to be informed and consulted by employers on those issues that might affect workers, as well as on company's performance and employment evolution.

Section 3 of article 64, prescribes that the work council must be informed quarterly on specific CSR aspects, such as:

- Overall evolution of the economic sector of the company.
- Financial situation, recent and expected evolution of the company's activity, including environmental measures with direct repercussion on employment.
- Statistical data on absenteeism and its causes, occupational injuries and diseases and their consequences, work accident rates, specific or periodical studies on the work environment and implemented preventive mechanisms.

Members of work councils are also entitled to receive information, at least on an annual basis on companies' implementation of equal gender opportunity policies which must include data on the proportion of male and female workers across different professional categories and on any measures adopted to promote gender equality or implementation of gender equality programmes (Art. 64, paragraph 4).

Work councils must also be granted access to balance sheets and income statements, annual reports and, in the case of shareholder-owned companies, to the same information provided to shareholders.

Article 64.7 describes the competences of work councils:

a) Tasks:

- monitoring compliance with labour and social security regulation, as well as any other agreements, terms and conditions in force,
- monitoring occupational health and safety conditions,
- monitoring the implementation and compliance with equal opportunity principles for men and women.

- b) Participation, as defined by collective agreements, in the management of the company’s social projects that benefit employees and their families.
- c) Collaborating with company managers to implement all necessary measures to maintain and increase productivity and environmental sustainability if such terms are established by collective bargain.
- d) Collaborating with company managers in the implementation of measures to improve work-life balance.
- e) Informing workers about all the issues and questions mentioned in article which may have direct or indirect influence on labour relations.

Measures to protect workers’ health and safety are clear indicators of work for a socially responsible company. The *Occupational Health and Safety Act (31/1995)* (which establishes a framework for workers’ health and safety consultation, participation and representation) is another regulatory provision that determines workers’ participation in CSR policies. Employers must also take into account workers’ views and opinions when adopting health and safety measures in organizations.

Another valid example are workers’ recognized powers in the field of gender equality programmes stipulated in accordance with *Organic Law 3/2007 on effective gender equality*. Equality programmes are essential tools for action in companies in terms of achieving equal treatment and opportunities for men and women and banning any labour discrimination based on gender differences. Equality programmes are defined as an organized set of measures to achieve gender equality and must therefore establish specific goals, strategies/practices, as well as effective monitoring and assessment systems. They include aspects like access to jobs, collective bargain, representation rights, professional categories, promotion and training, arrangement of working hours to favour work-family balance for men and women, as well as measures to prevent sexual harassment and gender-based discrimination.

Companies employing more than 250 workers are required to develop and implement an equality programme that must be previously negotiated with workers’ representatives. Companies with less than 250 workers also have this obligation if it is stipulated in their collective bargain agreements.

Even when no equality programmes are negotiated or adopted, workers’ representatives are entitled to receive information on the contents of such programmes and the necessary measures to achieve the goals they pursue. Joint collective agreement committees involved in this activity are equally entitled to monitor the evolution of agreements on equality programmes (article 47).

Companies that are not required by law to implement equality programmes must adopt measures to avoid any type of gender discrimination. Those measures must be negotiated and agreed with workers’ representatives.

4.2 Participation in standardization and voluntary CSR initiatives implemented in companies

The second cardinal element determining workers’ participation in CSR policies is the adoption of standards and voluntary initiatives implemented by companies.

Participation depends largely on two factors:

1. Recognition of workers’ participation as a requirement for implementation expressed in the standard or rule adopted by the company.
2. Interpretation and compliance with requirements of standards/rules from the vantage point of workers’ rights/powers stipulated by sector or labour regulation.

OSHAS 18001 is a valid example of the first factor. OSHAS 18001 includes provisions on internal communication, workers' consultation and participation as fundamental requirements for the implementation of occupational health and safety management systems based on this standard. The main goal of this requirement is to promote active workers participation in decision-making on health and safety.

According to OSHAS 18001 one or several workers participation procedures must be adopted and maintained in order to achieve:

- Adequate worker involvement in hazard identification, risk assessment and determination of control measures
- Adequate worker participation in incident investigation
- Workers' involvement in the development and revision of health and safety policies/objectives
- Consultation with workers on any changes that may affect their health and safety conditions. Agreements must be documented and stakeholders must be informed about them
- Workers' health and safety representation
- Workers' information about participation and representation agreements

In a similar way, the verification of environmental management systems in accordance with EMAS Regulation (EU Regulation 1221/2009) explicitly establishes workers' participation as a basic requirement.

The international social accountability standard SA 8000 seeks to promote the improvement of working conditions. This standard includes an explicit mention of workers' participation in implementation and compliance. It stipulates the creation of a Social Performance Team whose members must include managers' and workers' representatives and have a series of competences and obligations in the identification and assessment of occupational risks, monitoring, audits and reporting. The team must convene periodically to monitor improvements and identify potential actions to reinforce the implementation of the standard.

The second category listed above includes environmental management systems certified in accordance with UNE-EN ISO 14001. In these cases, workers' rights and competences are determined requirements of the standard, their interpretation by the framework of workers' statute (see above) and the requirements of the Occupational Health and Safety Act. Aside from those aspects the standard includes a series of elements that specifically refer to workers (internal communication, training, etc.).

The interpretation and implementation of a voluntary standard based on workers' competences established by labour regulation also extends to the rest of standards described above.

4.3 Workers and their representatives as stakeholders

An essential element in workers' participation in CSR policies is their stakeholder status.

According to UNE-EN ISO 26000 on CSR, stakeholders are individuals or groups with interest in the organization's decisions or activities, i.e.: groups affected by the company's impact along the value chain.

The concept of stakeholder is also found in other voluntary standards on CSR with similar scope. For instance, in UNE-EN ISO 14001 on environmental management systems, stakeholders are considered persons or groups that have some interest in or are affected by the company's environmental performance.

Workers/representatives are in fact stakeholders under such definition since they are directly affected by the company’s activities and decisions.

Recognizing workers/representatives as stakeholders implies that company managers must comply with a series of requirements such as:

- identification of stakeholders’ interests
- responding to stakeholder’s expectations
- bidirectional internal /external communication
- exchange of information
- including stakeholders’ views when setting up/revising objectives

4.4 Agreements achieved through collective bargain

Collective bargain and agreements achieved in companies may involve a further development of workers’ participation in CSR policies. Several collective or voluntary agreements include competences and powers of workers’ representatives and union representation figures (environmental representative, for instance) to address and improve participation.

One recent example is the global agreement on corporate social responsibility signed by GAMESA and the **International Union Federation IndustriALL** to reinforce social, labour and environmental aspects included in CSR policies and corporate codes of conduct. One of the most significant aspects of this agreement is the creation of coordination and monitoring body which will carry out biannual assessments of implementation.

4.5 Trade unions’ institutional participation

To conclude, workers’ participation in CSR also develops through trade union intervention in social dialogue at the highest company levels or in the different CSR bodies where trade unions are represented.

Some examples were mentioned previously in this report: The National CSR Council, the CSR Observatory, the Regional Council for the promotion of CSR, or social dialogues desks.

A recent example of such initiatives is the signature by leading employers’ organizations (CEOE / CEPYME) major trade union confederations (CCOO / UGT) of agreement for employment and collective bargain (2015-2017). The agreement includes criteria and guidelines to be introduced in collective bargain on different CSR aspects (training and consultation rights on gender equality, equal treatment and opportunities, persons with disabilities, occupational health, environmental management, etc.).

5. BRIEF DESCRIPTION OF THE COMPANIES SELECTED FOR PARTICIPATION

INDITEX

Inditex is a fashion retail group that was born in 1963 as a women’s clothing factory and currently has more than 6,900 stores in five continents.

In 1975, Inditex opened its first store Zara, followed by its international expansion in the late eighties and the launch of new fashionable formats: Pull & Bear, Massimo Dutti, Bershka, Stradivarius, Oysho, Zara Home and Uterqüe.

Inditex covers all processes of fashion (design, manufacture, distribution and sale in own stores).

The Inditex Group are defined by providing fashionable products that are committed to quality.

More than 140,000 professionals work for Inditex Group.

It has an efficient logistics system based in Spain, which leads to all the Group's stores new products twice a week.

Its turnover exceeded 18,000 million euros in 2014 with a sales distribution of 46% in Europe, 21% in Asia and the rest of the world and 14% in America.

REPSOL

Repsol is an integrated global company present throughout the value chain on fossil fuels. It operates in the areas of greatest energy potential in the world and has one of the systems more efficient refining in Europe.

It is one of the largest companies, with a presence in over 40 countries and with more than eight decades of experience. It incorporates criteria of corporate social responsibility in the development of all its activities.

Active in exploration and production of hydrocarbons in more than 40 countries, also including refining, service stations, Liquefied Petroleum Gas, and Chemistry and new energy.

Repsol has a Repsol Technology Centre where R & D is enhanced with investments of about 100 million euros per year and where more than 400 researchers work. It also has two innovation centers, one in Houston and one in Rio de Janeiro.

More than 27,000 people of 80 different nationalities present in over 40 countries working in Repsol.

MICHELIN

Michelin occupies a leading position in each of the tire market, with a share of 16.3% global market share in turnover as well as services related to travel.

109,193 employees working in Michelin (102,692 full-time equivalent). It produced more than 150 million tires and 10 million maps and guidebooks to 2009 data.

The net sales volume is 14,800 million euros in the market for car tires and truck of which 80% were sold in the replacement market. With regard to the truck tire market, 80% of tires sold in the replacement market was made by Michelin.

It has 72 production plants in 19 countries and has business operations in over 170 countries.

More than 8,000 people work for Michelin in Spain. In Spain most of their product ranges are manufactured from the motorcycle tire destined to public works, through the car, truck, bus, agricultural machinery and equipment, etc.

GAMESA

Gamesa is a company with over twenty years of experience in the field of wind energy. It is a global technology leader in the global wind industry, with about 33.500MW installed and a presence in 54 countries.

Its industrial activity also includes service management operation and maintenance), which takes in more than 20,600 MW.

The company has production centers in the main wind markets in the world: Spain and China are configured as global centers of production and supply, while industrial presence is maintained in local markets (India and Brazil).

Gamesa is also a world leader in the market for the development, construction and sale of wind farms with more than 7,000 MW installed worldwide.

The annual equivalent of the production of about 33,500 MW representing more than 7.1 million tons of petroleum (TEP) / year and prevents the emission into the atmosphere of more than 50 million tons of CO₂ / year.

Gamesa has a workforce of 6,431 workers in 2014 to about 23% of women and 93% of permanent contracts.

MSD

MSD Animal Health is a global company, including research, which develops, manufactures and markets a wide range of services and veterinary medicines. It offers a variety of products for the prevention, treatment and control of diseases in farm animals and pets.

In the field of health and welfare of people MSD has helped to find new ways to treat and prevent disease since the discovery of vitamin B1 to the first vaccine against measles, cold medicines and antacids, or the first statin to treat high cholesterol. They have also contributed to the development of many animal health products such as vaccines and antibiotics.

MSD has a turnover of 900 million euros in 2014 in Spain with a turnover of 813 million euros in human health and 87 million euros in animal health.

MSD has a workforce of 1,250 employees in Spain.

International standards implemented In Spanish companies participating in the Project SCORE

	ISO 14001	EMAS	GRI	OHSAS 18001	SA 8000	SUSTAINABILITY REPORT
REPSOL	YES	NO	YES	YES	NO	YES
INDITEX	YES	NO	YES	YES	NO	YES
GAMESA	YES	NO	YES	YES	NO	YES
MSD	YES	NO	YES	YES	NO	YES
MICHELIN	YES	NO	YES	NO	NO	YES

A2. FRAMEWORK REPORT ON CORPORATE SOCIAL RESPONSIBILITY IN FINLAND

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1. NATIONAL REGULATION ON CORPORATE SOCIAL RESPONSIBILITY

The Finnish Government's corporate social responsibility policy is built upon a notion of CSR as the responsibility of organisations for their impacts on society. This means that all organizations should have mechanisms in place to help them to identify their key stakeholders and conduct dialog with them in order to find solutions for shared problems.

CSR is well established in different national policies. In line with the Government Program issued in June 2011, the Government supports projects that strengthen international standards and guidelines for CSR, and promotes better integration of responsibility in industrial, development, and trade policies and in public procurement. The Government is committed to promoting CSR through its CSR action plan: Government Resolution on CSR, in partnership with the public sector, enterprises, NGOs, labour market organizations and other expert organizations. The State is committed to responsible conduct in its own operations.

National CSR policy is governed by the Ministry of Employment and the Economy. CSR related issues are also dealt with in the Ministry of the Environment (sustainable development), the Ministry of Foreign Affairs (development, human rights, and trade policies), and the Prime Minister's Office (State's ownership policy). There is a strong commitment to internal coordination with respect to CSR within in the central government and the Ministry of Employment and the Economy acts as the coordinating body.

CSR issues are also dealt with in the Committee on Corporate Social Responsibility which works under the Ministry of Employment and the Economy. The Committee is as an advisory body that supports

decision-making. It also acts as the Finnish National Contact Point for the implementation of the OECD Guidelines for Multinational Enterprises together with the Ministry of Employment and the Economy.

Finland is committed to compliance with and the promotion of corporate social responsibility by e.g. supporting the implementation of international codes of conduct guiding the operations of multinational enterprises.

Such international codes of conduct include the OECD Guidelines for Multinational Enterprises, the ILO Declaration on Fundamental Principles and Rights at Work, and the Tripartite declaration of principles concerning multinational enterprises and social policy by the ILO. These include instructions and rules of conduct concerning the financial, ecological and social responsibility of enterprises, such as human rights, rights at work, the abolition of child labour, the environment, anti-corruption measures, consumer protection and science and technology.

Having committed to these guidelines, Finland strives to influence Finnish companies so that they operate sustainably and responsibly in all countries. Compliance with the guidelines is voluntary for enterprises. Furthermore, business and non-governmental organisations have compiled corresponding recommendations for enterprises.

The Committee on Corporate Social Responsibility, operating in connection with the Ministry of Employment and the Economy, is the National Contact Point that monitors the application of the OECD Guidelines for Multinational Enterprises in Finnish multinationals. The Committee is a consultative body that supports administrative decision making. Members of the Committee on Corporate Social Responsibility represent various authorities, trade and industry, and labour market and civic organisations.

In addition, the OECD Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones aims to help companies establish themselves in countries where the surroundings and conditions to operate and govern do not support responsibility to the scale as preferred. It provides a checklist of practical questions for all major risks and ethical dilemmas, which companies may face in areas of weak governance.

Not all corporate responsibility reports by Finnish enterprises which have applied the GRI G3 reporting guidelines have been verified by outside organisations.

Reporting requirements comprise the following: 1) strategy and analysis, 2) organisational profile, 3) report parameters, 4) governance, 5) commitments and engagements, 6) management approach and 7) indicators for financial, social and environmental responsibility.

Other international standards related to the assessment, measuring and reporting of the responsibility of enterprises and of other work communities include the AA 1000 and ISO 26000. Furthermore, some Finnish industrial federations have compiled industry-specific reporting guidelines, e.g. the Finnish Food and Drink Industries' Federation, and Finenergy, the central federation of the energy industry. Moreover, separate international and Finnish assessment indicators and standards for corporate environmental responsibility have been published, such as the ISO 14001 and the Carbon Disclosure Project. For instance, the ISO 26000 and the assessment and reporting guidelines of industrial federations do not require verification by an external organisation as the GRI G3 does. Investors can utilise the corporate responsibility reporting and assessment data of enterprises.

In addition, sound and open corporate governance in enterprises promotes their responsibility. In Finland, the Securities Market Association established by the Central Chamber of Commerce, the Confederation of Finnish Industries EK and NASDAQ OMX Helsinki Ltd has developed and updated the Finnish Corporate Governance Code for companies listed on the Helsinki Stock Exchange. The Code harmonises the practices of listed companies as well as the information given to shareholders and other investors. It also improves the transparency of administrative bodies, management remuneration and remuneration policies. The aim of the Code is that Finnish listed companies apply corporate governance practices that are of a high international standard. Several recommendations of the Code are based on legislation or other regulation.

2. ADHERENCE AND IMPLEMENTATION OF CSR STANDARDS IN COMPANIES

There is no national statistic on this issue. All accredited certification companies collect their own statistics on the number of companies passed their certification process. A rough estimate is that 26 % of Finnish companies accepted ISO 26000 to their company policies (2014).

2.1. Adherence to the United Nations Global Compact

The UN Global Pact (aka Global Compact) is principle-based framework for businesses, stating ten principles in the areas of human rights, labour, the environment and anti-corruption that promotes adherence and implementation of 10 universally accepted principles in corporate activities and strategies.

Namely, the ten principles are:

- Two basic human rights principles based on the Universal Declaration of Human Rights
- Four labour principles inspired by ILO's Fundamental Labour Rights
- Three environmental principles based on the Rio Declaration on the Environment and Development
- One anti-corruption principle based on UN Convention against Corruption
- Any organization may adhere to the pact regardless of size, number of workers and status (companies, NGOs, trade union, academic institution, social organizations, etc.).

Adhered organizations commit to implement CSR policies and to submit a progress or sustainability report on a yearly (business) or bi-annual basis (non-business).

By April 2015, some 12,943 organizations had signed Global Compact. Finnish companies participating in the Global Compact at the end of 2015 were 70.

3 of 5 companies participating in Project SCORE were adhering to the Global Compact (Valmet, Konecranes and Stora Enso).

2.2 Global Reporting Initiative (GRI)

Global Reporting Initiative is a non-profit organization with multiple stakeholders founded by CERES (Coalition for Environmentally Responsible Economies) and the UN Environmental Programme (UNEP) in 1997.

The main purpose of GRI is to promote the development of sustainability reports in all types of organizations. GRI sets a full framework for sustainability reporting through a series of principles and indicators that may be used by organizations to assess and publicize their economic, environmental and social performance. According to GRI in 2014 the total numbers reporting companies in the world was 4,620, among them 160 Finnish companies.

All Finnish companies participating in Project SCORE report sustainability reports according to the GRI criteria.

2.3. Companies listed in the Dow Jones Sustainability World Index (DJSI) and the in Dow Jones Sustainability Eurozone Index (DJSI):

Finnish companies listed in the Dow Jones Sustainability World Index (DJSI) and the in Dow Jones Sustainability Eurozone Index (DJSI) are 20, among them 3 companies participating in Project SCORE (Kone, Stora Enso and Valmet).

2.4. FTSE4Good Index

Market index FTSE4Good meet the criteria for good CSR practices. FTSE4Good criteria were developed through a consultation process between different stakeholders (NGOs, government agencies, consultants, academics, investors and corporate business). 6 Finnish companies are listed in FTSE4Good Index, among them Stora Enso.

3. DESCRIPTION OF THE ISO STANDARDIZATION PROCESS

In Finland, standardization activities have been distributed among the 12 affiliates of SFS (Finnish Standard Association), and, as the central organization, SFS supports their standardization work. SFS and its affiliates co-ordinate the participation of Finnish stakeholders in the international standardization work.

SFS is a member of the European Committee for Standardization (CEN) and the International Organization for Standardization (ISO), and represents Finland in both [CEN](#) and [ISO](#). www.sfs.fi

Trade unions have no special role in the standardization process but through the Finnish legislation the employee representatives have a right to negotiate on the consequences of any work process changes. See the Act, esp. chapter 6 <http://finlex.fi/en/laki/kaannokset/2007/en20070334.pdf>

4. DESCRIPTION OF THE CERTIFICATION PROCESS FOR ENVIRONMENTAL MANAGEMENT SYSTEMS IMPLEMENTED IN THE COMPANIES

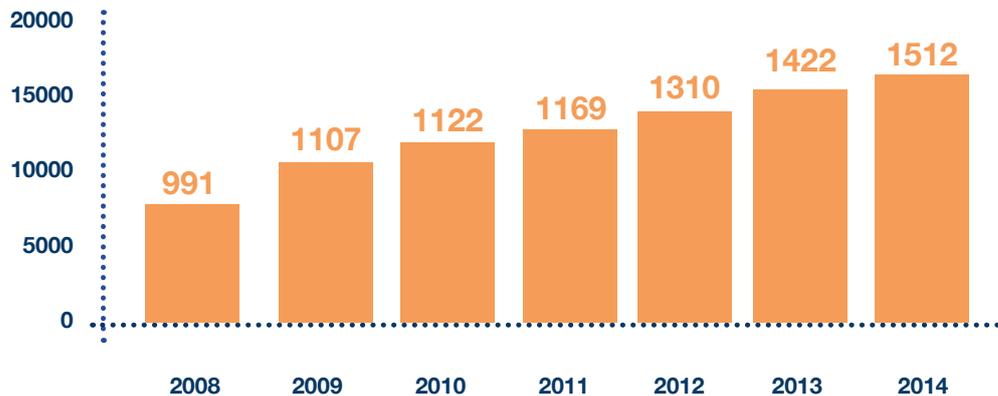
Certification process is in hands of accredited, independent companies such as Inspecta, Bureau Veritas Certification Finland, SGS Finland and VTT Expert Services.

IMPLEMENTATION OF EMS CERTIFICATION THROUGH ISO 14001 AND EMAS METHODOLOGY IN FINNISH COMPANIES

The number of ISO 14001 certificates in Finland at the end of 2014 was 1512. The chart below shows

the evolution of adherence to this environmental management certificate is collected. As you can see, there is a growing and consistent trend since 2008, in which the number of certifications was 991, representing a percentage increase of over 150 % compared to 2014 statistics.

ISO 14.001 certificates Finland



Source: www.iso.org

Regarding to the implementation in Finland of environmental management systems verified according to the European Regulation EMAS must say that is practically testimonial, given that the number of Finnish companies with the same amounts to only 4.

6. FRAMEWORK FOR WORKERS' PARTICIPATION IN CSR

Trade unions have as such no special role in CSR policies but the Finnish Act on Co-Operation in Undertakings (<http://finlex.fi/en/laki/kaannokset/2007/en20070334.pdf>) gives to the personnel representatives a broad possibility to information and consultation under any changes of work.

As well the Act on the Personnel Representation in the Administration of Undertakings gives them a good possibility to influence on their employer's CSR-rules through their seats in company's administrative bodies. <http://finlex.fi/en/laki/kaannokset/1990/19900725>

Due to the Finnish tradition, the personnel representatives in Works Councils and administrative bodies are mostly union members and may consult their unions under CSR-issues.

Eagerness of influencing on CSR-policies varies among the personnel representatives. Some see CSR-issues important and some don't pay much attention to it. As CSR-issues are not included in a binding way to the national legislation, company's internal guidelines and practices give a real possibility to influence more on "name and shame" –basis, i.e. companies may be afraid on bad publicity if they fail to fulfil their own CSR-policy.

Some companies have included also personnel representatives to their CSR bodies but in general we assume that only the minority have a seat in such bodies.

Occupational Safety and Health Act covers also some CSR-related issues <http://finlex.fi/en/laki/kaannokset/2002/20020738>

as well as Act on Equality between Men and Women <http://finlex.fi/en/laki/kaannokset/1986/19860609>

Finnish companies seem to prioritise in their CSR-work strongly environmental aspects instead of human rights, occupational health etc.

Committee on Corporate Social Responsibility works under Ministry of Employment and Economy. Trade union has one seat on the committee

7. BRIEF DESCRIPTION OF THE COMPANIES SELECTED FOR PARTICIPATION

VALMET

Valmet Corporation is a leading global developer and supplier of services and technologies for the pulp, paper and energy industries. 10,500 professionals around the world work close to customers and are committed to moving customers' performance forward – every day.

Valmet's services cover everything from maintenance outsourcing to mill and plant improvements and spare parts. Strong technology offering includes entire pulp mills, tissue, board and paper production lines, as well as power plants for bio-energy production.

The company has over 200 years of industrial history and was reborn through the demerger of the pulp, paper and power businesses from Metso Group in December 2013. Valmet's net sales in 2014 were approximately EUR 2.5 billion. Valmet's objective is to become the global champion in serving its customers.

Valmet's head office is in Espoo, Finland and its shares are listed on the NASDAQ OMX Helsinki Ltd.

METSÄ TISSUE

Metsä Tissue was founded in 1868 as a forest industry company originally known as 'G.A. Serlachius Oy'. Acquisitions and mergers have played an important role in Metsä Tissue's history.

G.A. Serlachius was a pharmacist who founded a ground wood factory in Mänttä, Central Finland, in 1868. The company launched production of toilet tissue in 1908 and production of greaseproof paper in 1924. Tissue-based napkins and handkerchiefs were introduced in Finland in the 1930s.

Metsä Tissue is one of Europe's leading suppliers of tissue paper products to households and professional users in Europe. They are also the world's leading supplier of baking and cooking paper products. Main brands are Lambi, Mola, Serla, Tento, Katrin and SAGA. Metsä Tissue has eleven production units located in Finland, Germany, Poland, Russia, Slovakia and Sweden and they employ some 2,800 people. Turnover is EUR 1,012 million.

Metsä Tissue is part of the Metsä Group, which is an international forest industry group with a presence in some 30 countries. In addition to Tissue Papers (Metsä Tissue), the Group's five business areas are Wood Supply (Metsä Forest), Wood Products Industry (Metsä Wood), Pulp (Metsä Fibre), Board and Paper (Metsä Board).

Metsä Group's sales total EUR 4,970 million and it employs some 10,400 people. Metsäliitto Cooperative is owned by 122,000 Finnish forest owners.

TIKKURILA

Tikkurila offers a broad range of decorative paints for consumers and professionals for surface protection and decoration. The product offering includes, among others, interior paints, lacquers, and effect products, exterior products for wood, masonry, and metal surfaces, as well as services related to painting. In addition, Tikkurila produces paints and coatings for the metal and wood industries. Tikkurila's business highlights strong brands, generated through high-quality and long-term product development and considerable marketing investments. Tikkurila's brands include, among others, Tikkurila, Beckers, Alcro, Teks, and Vivacolor. In addition to the strong brands, important factors in our operations include a functioning and extensive distribution network, diverse services and an efficient supply chain. Tikkurila sells decorative paints primarily to home improvement stores, paint store chains, and independent paint retailers that re-sell Tikkurila's products to consumers. In Scandinavia, Tikkurila also has its own paint stores. Tikkurila's industrial coatings are sold either directly to customers or through the Temaspeed retailer network. Only authorized industrial coating retailers are allowed to use Tikkurila's Temaspeed brand.

Tikkurila is a strong regional company, concentrating mainly on the Northern and Eastern parts of Europe. Tikkurila was listed on the NASDAQ OMX Helsinki in 2010. Tikkurila is a strong regional player which focuses on the Nordic countries and Eastern Europe. The most important markets are Russia, Sweden, Finland, and Poland, which account for more than 80 percent of the Group's revenue.

STORA ENSO

Stora Enso is a leading provider of renewable solutions in packaging, biomaterials, wood and paper on global markets. Their customers include packaging, joinery and construction industries as well as publishers, printing houses and paper merchants.

The aim is to replace non-renewable materials by innovating and developing new products and services based on wood and other renewable materials. The focus is on fibre-based packaging, plantation-based pulp, innovations in biomaterials, and sustainable building solutions.

The Group has some 27 000 employees in more than 35 countries, and is publicly traded in Helsinki and Stockholm. Sales in 2014 were EUR 10.2 billion, with an operational EBIT of EUR 810 million.

Stora Enso uses and develops own expertise in renewable materials to meet the needs of our customers and many of today's global raw material challenges. Their products provide a climate-friendly alternative to many products made from non-renewable materials, and have a smaller carbon footprint.

KONECRANES

Konecranes is a world-leading group of Lifting Businesses, serving a broad range of customers, including manufacturing and process industries, shipyards, ports and terminals. Konecranes provides productivity-enhancing lifting solutions as well as services for lifting equipment and machine tools of all makes. In 2013, Group sales totaled EUR 2,100 million. The Group has 11,800 employees at 600 locations in 48 countries. Konecranes is listed on the NASDAQ OMX Helsinki (symbol: KCR1V).

Service

Through its global service network, Konecranes’ Business Area Service offers a full range of service solutions, specialized maintenance and modernization services for all types of industrial cranes, port equipment, and machine tools. TRUCONNECT® Remote Services represent the latest innovation in Konecranes’ service business.

Equipment

Konecranes’ Business Area Equipment offers components, cranes and material handling solutions for wide range of industries, including process industries, the nuclear sector, industries handling heavy loads, ports, intermodal terminals, shipyards, and bulk material terminals.

International standards implemented In Finish companies participating in the Project SCORE

	ISO 14001	EMAS	OHSAS 18001	SA 8000	MEMORIA SOSTENIBILIDAD
KONECRANES	YES	NO	YES	NO	YES
METSÄ	YES	NO	YES	NO	YES
STORA ENSO	YES	NO	YES	NO	YES
TIKKURILA	YES	NO	YES	NO	YES
VALMET	YES	NO	YES	NO	YES

B. QUESTIONNAIRES SCORE

ANALYSIS OF QUESTIONNAIRES RESULTS

B.1. ANALYSIS OF QUESTIONNAIRES RESULTS (SPAIN)

GENERAL ASPECTS

Most interviewed workers reported CSR policies had been implemented in their respective companies (97%).

A high percentage of interviewed workers (68.7%) know their companies develop CSR reports in 4 of the participating companies. In one of them interviewed subject did not know if such reports are developed by company managers. Alternative research revealed that all companies generate such CSR/sustainability reports.

60.6% of interviewed subjects reported that their companies participate in some type of national/international CSR initiative or association.

According to questionnaires results 3 companies had CSR management structures whereas in 2 of them such structures do not exist.

From these results we deduce that **interviewed workers have almost full knowledge of the existence of CSR policies and related issues.**

The three standards/instruments reported by workers as implemented in their companies are: ISO 14001 (93.9%), Codes of conduct (81.8%) and OHSAS 18000 (78.8%).

The fact that these options are clearly identified by workers proves a solid knowledge about standards/ instruments implemented by companies. Answers were positively confirmed. However, in-depth analysis revealed that answers obtained in each company show an irregular pattern, i.e.: not all employees have accurate knowledge about these facts.

66.7% of interviewed subjects reported that workers' representatives receive information about the company's CSR policies.

Results show that all companies provide CSR information to workers' reps (only in one company the workers that reported not to receive such information outnumbered those who did). Answers are consistent with the facts since **all participating companies provide some kind of information on CSR policies.**

69.7% of interviewed reported that their representatives participate in some way in CSR-related activities in the company. If results are analyzed by company: participation was reported in 3 companies, in 1 company workers reported NO participation and in the other reports about participation were irregular (approximately half of the interviewed workers reported that such participation existed and the other half stated that there was not participation).

Except for the last case, answers confirm to our initial analysis since **in 4 of the 5 participating companies some type of trade union action on CSR was identified.**

Regarding the recognition of trade unions as stakeholders, approximately 50% of interviewed workers reported unions were recognized as such.

If we analyze answers by company: in 2 companies workers predominantly report that trade unions are recognized as stakeholders, in one company workers reported not knowing about this fact and in another one answers vary (affirmative and negative answers in an irregular pattern).

The most important conclusion we arrive at is that, aside from the knowledge about these facts shown by interviewed workers that was positively confirmed through additional research, **unions are not generally recognized as stakeholders by company managers.**

2. SOCIAL DIMENSION

The percentage of affirmative answers in this section of the questionnaire was fairly high. Workers reported knowing about measures against discrimination (100%), policies for inclusion of disabled persons, gender equality or groups at risk of exclusion (97%) or additional health and safety measures (93.9%).

Results show a **high level of knowledge/awareness among workers about adopted measures on discrimination, disabilities and health and safety.**

However, when asked about the existence of any form of intervention by local unions in regions where the company deploys activities, affirmative answers dropped to 33.3%.

90.9% of interviewed workers reported knowing about the existence of an equality programme. All participating companies are required by law to implement such programmes.

Most workers (97%) reported that their companies make contributions/donations to social economy projects, but only 33.3% reported that those contributions had been discussed with the organizations representing target groups. In 2 companies workers unanimously reported such discussions took place. In other two companies the answer was negative and in the other one interviewed subjects did not know if contributions initiatives were discussed.

3. ENVIRONMENTAL DIMENSION

Environmental aspects highlighted as caused by the company's activities were the following:

Energy consumption	100%
Consumption of raw and auxiliary materials	93.9%
Water consumption	84.8%
Generation of non-hazardous wastes	81.8%
Odours	81.8%

The **most significant environmental aspects** highlighted by workers were:

Consumption of raw and auxiliary materials	87.9%
Energy consumption	87.9%
Generation of non-hazardous wastes	51.5%
Water consumption	45.5%
Gas and fumes emissions	42.4%

The assessment of these results must be carried out on the basis of individual environmental analysis in each company. However, it was detected that **there were no common views regarding the most significant environmental issues in each company**, i.e.: **answers vary significantly even in the same company**.

72.7% of interviewed workers reported that the company regularly provided environmental information to workers’ reps.

Results analyzed per company revealed that in 4 companies interviewed workers predominantly reported receiving environmental information and in 1 it was mostly reported that environmental information was not provided, with a few affirmative answers.

Results indicate that environmental **information is provided, for the most part, to workers’ reps in companies**.

Only in 30.3% of cases workers’ reps reported participation in implemented environmental management systems. Results by company showed that such participation only took place in 2 companies.

According to workers’ reports, **only in 2 of the 5 companies workers’ reps participate in environmental management systems**.

4. ECONOMIC DIMENSION

100% of interviewed workers reported that the company’s economic impact had an international scope.

Only 30% reported about the existence of purchase policies with local suppliers.

Results by company show that 2 companies implemented purchase policies, in other 2 such measures had not been implemented, and in the other company it is unknown.

In conclusion, results show that **specific purchase policies with local suppliers are not predominant** in the companies that participate in the project.

48.5% of answers indicate that companies receive significant financial support from different governments. Results per company indicate that 3 of them receive financial support whereas in the other two it is unknown if such support exists.

Approximately 50% of interviewed subjects reported that they did not know about cases of non-compliance with CSR policies. In one of the companies 27% did not answer the question.

Only 6% reported knowing about non-compliance with CSR policies.

Results by company show that in 2 companies it is unknown if there were cases of non-compliance, in one company it was clearly stated that there were no such cases, in one company interviewed subjects did not answer the question and in another one some answers indicated non-compliance where as the rest of interviewed workers reported they did not know about this fact.

In conclusion, the analysis of questionnaires shows that **there is a general lack of knowledge on this issue.**

5. CORPORATE TRANSPARENCY

60.6% of workers reported that workers' reps do not receive a draft of the sustainability report to introduce proposals before the final version is published.

Results by company indicate that in 3 of them, drafts were not received by reps to introduce proposals/comments whereas in 2 companies workers' reps did receive drafts of sustainability reports. However, in one of the companies in which interviewed workers reported that drafts were forwarded to reps, there were both affirmative and negative answers. It was later confirmed through additional research that in that specific company sustainability reports were actually forwarded to workers' reps and some workers simply ignored that fact.

Results indicate that **not in all companies workers' reps receive drafts of sustainability reports**

75.8% of interviewed indicated that sustainability reports did not include any assessment/suggestion/proposal by workers' reps. The remaining 14.2% of workers did not answer the question.

Results indicate that **workers' reps assessments/input are not included in sustainability reports.**

B.2. ANALYSIS OF QUESTIONNAIRES RESULTS (FINLAND)

GENERAL ASPECTS

Interviewed workers reported CSR policies had been implemented in their respective companies (75%).

42,92% of interviewed subjects know their companies develop CSR report. This percentage is the same as that those subjects say do not know. Alternative research revealed that all companies generate such CSR/sustainability reports.

75% of interviewed subjects reported that they don't know if their companies participate in some type of national/international CSR initiative or association.

According to questionnaires results, 60,7% of interviewed workers don't know if their companies had CSR management structures. Only 25% responded affirmatively to this question

From these results we deduce that **interviewed workers have almost full knowledge of the existence of CSR policies and related issues.** However there is a **medium ignorance of the existence of sustainability report** or a **high ignorance about whether their companies are involved in CSR initiatives or the existence of structures for the management of CSR**

The three standards/instruments reported by workers as implemented in their companies are: ISO 14001 (67,9%), Codes of conduct (53,6 %) and OHSAS 18000 (50%).

The fact that these options are clearly identified by workers proves a solid knowledge about standards/ instruments implemented by companies.

Answers were positively confirmed.

However, indepth analysis revealed that answers obtained in each company show an irregular pattern, i.e.: **not all employees have accurate knowledge about these facts.**

50% of interviewed subjects reported that workers' representatives receive information about the company's CSR policies.

Results show that **all companies provide CSR information to workers' reps**, but their knowledge is limited among interviewed subjects (42,9% percent answered do not know if this information is provided)

Only 25% of interviewed reported that their representatives participate in some way in CSR-related activities in the company. 60.7 % didn't know if there is participation.

If results are analyzed by company, participation was reported only in 1 company.

Thus we find a **high degree of ignorance about the existence of participation** of the representatives of workers **in CSR activities in the companies.**

Regarding the recognition of trade unions as stakeholders, approximately 75% of interviewed workers reported that don't know if unions were recognized as such.

If we analyze answers by company: in 4 companies workers predominantly report not knowing about this fact.

The most important conclusion we arrive at is that, aside from the knowledge about these facts shown by interviewed workers that was positively confirmed through additional research, **unions are not generally recognized as stakeholders by company managers.**

2. SOCIAL DIMENSION

The percentage of affirmative answers in this section of the questionnaire was high. Workers reported knowing about measures against discrimination (78,6%), policies for inclusion of disabled persons, gender equality or groups at risk of exclusion (53,6%) or additional health and safety measures (53,6%).

Results show a **high level of knowledge/awareness among workers about adopted measures on discrimination, disabilities, health and safety.**

However, when asked about the existence of any form of intervention by local unions in regions where the company deploys activities, 57,1% of interviewed subjects don't know about this fact.

3. ENVIRONMENTAL DIMENSION

Environmental aspects highlighted as caused by the company's activities were the following:

Energy consumption	78,6%
Consumption of raw and auxiliary materials	78,6%
Generation of non-hazardous wastes	75%
Use of dangerous substances	71,4.8%
Generation of hazardous wastes	60,7%

The **most significant environmental aspects** highlighted by workers were:

Energy consumption	50%
Generation of hazardous wastes	42,9%
Use of dangerous substances	42,9%
Consumption of raw and auxiliary materials	39,3%
Generation of non-hazardous wastes	25%

The assessment of these results must be carried out on the basis of individual environmental analysis in each company. However, it was detected that **there were no common views regarding the most significant environmental issues in each company, i.e.: answers vary significantly even in the same company.**

60,7% of interviewed workers reported that the company regularly provided environmental information to workers' reps.

Results analyzed per company revealed that **in 3 companies interviewed workers predominantly reported receiving environmental information**

Only in 21,4% of cases workers reported participation of their representatives in implemented environmental management systems. Results by company showed that there is no majority report to endorse this fact.

4. ECONOMIC DIMENSION

85,7% of interviewed workers reported that the company's economic impact had an international scope.

Only 7,1% reported about the existence of purchase policies with local suppliers.

Results by company show that in all company this fact is unknown in all companies.

In conclusion, results show that **specific purchase policies with local suppliers are not predominant** in the companies that participate in the project or this fact is unknown by workers.

Only 14,3% of answers indicate that companies receive significant financial support from different governments.

89,3% of interviewed subjects reported that they did not know about cases of non-compliance with CSR policies. Only 3,6% reported knowing about non-compliance with CSR policies.

In conclusion, the analysis of questionnaires shows that **there is a general lack of knowledge on this issue.**

5. CORPORATE TRANSPARENCY

21,4% of workers reported that workers' reps do not receive a draft of the sustainability report to introduce proposals before the final version is published. 75% of workers reported that they don't know if workers' reps receive a draft of the sustainability report.

Results indicate that **workers' reps don't receive drafts of sustainability reports**

28,6% of interviewed indicated that sustainability reports did not include any assessment/suggestion/proposal by workers' reps. 64,3 % of workers did not answer the question.

Results indicate that **workers' reps assessments/input are not included in sustainability reports.**

ANNEXES

ANNEX A

INITIAL DIAGNOSIS QUESTIONNAIRE PROJECT SCORE

PART ONE: PERSONAL INFORMATION

[CONFIDENTIALITY CLAUSE]

1. INFORMATION ABOUT THE PERSON WHO ANSWERS THE QUESTIONNAIRE

Name:

.....

Function or responsibility in the trade union organization:

.....

Contact information:

E-mail:

Telephone:

2. COMPANY PROFILE

Name of the company:

Main activity:

Location of company headquarters:

Countries in which the company operates /deploys significant activity: parent company and subsidiaries (production and distribution) ¹:

COUNTRY	NÚMERO DE EMPRESAS	NÚMERO DE TRABAJADORES

¹ Please fill in the table or include relevant documents in an Annex

Company’s annual turnover:

Last year’s net income:

Total number of workplaces:

Total number of workers:

3. DESCRIPTION OF UNION REPRESENTATION IN THE COMPANY

Union representation bodies in the company (Work Council, workers’ representatives, trade union section, European Work Council, International Committee, transnational trade union network, etc.):

.....
.....

Company’s participation and dialogue bodies (Work Council, Health and Safety Committee, Environmental Committee, etc.):

.....
.....

PART TWO: QUESTIONNAIRE ON THE COMPANY’S IMPACT

GENERAL ISSUES

1. Has the company implemented a corporate social responsibility policy?

- YES
- NO
- DK

2. If such policies have been implemented, does the company generate corporate social responsibility reports?

- YES
- NO
- DK

3. Does the company have a specific structure for the management of CSR policies and practices?

- YES
- NO
- DK

If such structure exists please indicate:

Name:

Participation (members):

Organizational unit to which this structure is associated:

Do workers participate in it?

4. Does the company participate in a national/international corporate social responsibility and sustainability initiative/association?

- YES
- NO
- DK

5. If such participation exists, can you mention the national/international corporate social responsibility initiatives (associations) the company is involved in?

.....

6. Please indicate if the company has implemented any of the following standards, rules or instruments:

- Global Reporting Initiative (GRI)
- UN Global Compact
- ISO 26000 on Corporate Social Responsibility
- Recommendations for Multinational Companies (OECD)
- Social Accountability 8000 (SA 8000)
- ISO 14.001 (Environmental Management Systems)
- EU EMAS Regulation (Environmental Management Systems)
- OHSAS 18000 (Occupational Health and Safety Management System)
- SGE 21 - Ethical and socially responsible management system (Spain)
- Code of Conduct
- Other (please indicate which):

.....

7. Does the company provide information or documents on its corporate social responsibility policies to workers’ representatives?

- YES
- NO
- DK

8. Do workers’ representatives participate in the company’s corporate social responsibility policies?

- YES
- NO
- DK

9. If workers’ representatives participate in CSR policies, can you make a brief description of the extent of such participation (participating bodies along the chain value, issues discussed, working procedures, etc.)?

.....
.....

10. Are trade unions recognized as stakeholders in corporate social responsibility?

- YES
- NO
- DK

11. Are other stakeholders also recognized as such? Please indicate which:

.....
.....

12. Regarding the recognition of stakeholders, (especially trade unions): Are stakeholders’ representatives recognized as nominated individuals or as spokespersons of their respective organizations?

- YES
- NO
- DK

ANALYSIS OF THE COMPANY’S IMPACT

SOCIAL DIMENSION

1. Are there any specific guidelines/procedures to monitor compliance with workers’ rights along the value chain?

- YES
- NO
- DK

2. Are there any specific guidelines/procedures to guarantee the adoption of necessary measures against discrimination at workplaces (and in subcontracting)?

- YES
- NO
- DK

3. Do the company recruiting policies include clauses on: benefits for persons with disabilities, gender issues, groups in risk of labor exclusion, etc?

- YES
- NO
- DK

4. Are there any specific guidelines/procedures related to decent work along the company’s value chain?

- YES
- NO
- DK

5. Is there any form of intervention by local unions in countries that are part of the value chain to defend decent work?

- YES
- NO
- DK

If such intervention occurs, make a brief description:

.....
.....

6. Is there any intercompany structure along the chain value to address common issues regarding decent work of employees in the same area of activity?

- YES
- NO
- DK

If such structure exists, please make a brief description:

.....
.....

7. Has the company adopted additional measures/actions other than those required by regulation to protect workers’ health and safety?

- YES
- NO
- DK

If additional measures have been adopted, could you describe such measures/actions?

.....
.....

8. Do the health and safety standards and guidelines implemented in the company meet the needs of disabled workers and facilitate their work whenever possible?

- YES
- NO
- DK

9. Is the company involved in active policies against gender discrimination?

- YES
- NO
- DK

If such policies are implemented, please make a brief description of them:

.....
.....

10. In terms of gender equality, has the company negotiated an Equality Programme?

- YES
- NO
- DK

If such an Equality Programme is implemented, please explain the contents and measures it includes:

.....
.....

11. Does the company contribute (through donations, contributions in kind, sponsorship, etc.) to social economy (disadvantaged groups, disabled persons, social foundations, etc.)?

- YES
- NO
- DK

If such contributions exist please make a brief description of the target groups and the activities developed:

.....
.....

If such contributions exist, please indicate if the company analyses implementation and previous contributions with the organizations representing the target groups of “social action”

- YES
- NO
- DK

ENVIRONMENTAL DIMENSION

1. Please indicate the environmental aspects related to the company’s activity:

- Water consumption
- Energy consumption
- Consumption of raw and auxiliary materials
- Generation of NON-hazardous wastes
- Generation of hazardous wastes
- Use of dangerous substances
- Gas and fume emissions
- Noise
- Odors
- Dust generation
- Pollution of surface waters
- Soil pollution
- Pollution of underground waters
- Other (indicate which)

.....
.....

2. Please indicate which are, in your view, the MOST SIGNIFICANT environmental effects derived from the company’s activity:

- Water consumption
- Energy consumption

- Consumption of raw and auxiliary materials
- Generation of NON-hazardous wastes
- Generation of hazardous wastes
- Use of dangerous substances
- Gas and fumes emissions
- Noise
- Odors
- Dust generation
- Pollution of surface waters
- Soil pollution
- Pollution of underground waters
- Other (indicate which)

.....
.....

3. Can you mention the measures implemented by the company to prevent, reduce or control its environmental impact?

.....
.....

4. Does the company regularly provide workers’ representatives with environmental information?

- YES
- NO
- DK

5. If the company has implemented an environmental management system according to the methodology established by ISO 14000 or EMAS Regulation, do workers’ representatives participate in the environmental management system?

- YES
- NO
- DK

6. If such participation takes place, can you make a brief description of it?

.....
.....

ECONOMIC DIMENSION

1. Does the company’s activity have an international economic impact?

- YES
- NO
- DK

2. Has the company implemented preferential purchase or contracting policies with local suppliers/contractors?

- YES
- NO
- DK

3. Does the company receive significant financial support from the government(s) (tax reductions, grants, subsidies, financial incentives, credits, etc.)?

- YES
- NO
- DK

4. Has there been any case of non-compliance with CSR policies in the company?

- YES
- NO
- DK

If there has been any failure to comply with CSR policies, please make a brief description of the case, and explain if any measures were adopted by the company to prevent non-compliance in the future

.....
.....

COMPANY’S TRANSPARENCY POLICY

1. Does the company’s Sustainability Report (or any equivalent document) include any concepts /aspects covered by this questionnaire?

- YES
- NO
- DK

If some of these concepts/ aspects are included, which are missing?

.....
.....

2. Do workers’ representatives receive a draft of the report in order to submit proposals to be introduced in the final document?

- YES
- NO
- DK

3. Does the report include an assessment on its contents by the workers’ representatives?

- YES
- NO
- DK

If the assessment of workers’ representatives is included in the report, please attach the copy of the assessment to this questionnaire.



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