



ecoVadis

EcoVadis Sustainability Assessment Report

Company rated:
FORM-ON GMBH (GROUP)

Overall score: 60 /100
December 2024

Sustainability performance: Good

Size: S
Headquarters country: Austria
Risk country operations: No
Industry: Wholesale of other machinery and
equipment

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ABOUT SUSTAINABILITY

Sustainability is the continuing commitment to act responsibly by integrating social and environmental concerns into business operations. Sustainability goes beyond regulatory compliance to focus on how companies manage their economic, social and environmental impacts, as well as their relationships with stakeholders (e.g. employees, trading partners, government).

ABOUT THE ASSESSMENT

The EcoVadis methodology framework assesses companies' policies and actions as well as their published reporting related to the environment, labor and human rights, ethics and sustainable procurement. Our team of international sustainability experts analyze and crosscheck companies' data (supporting documents, 360° Watch Findings, etc.) in order to create reliable ratings, taking into account each company's industry, size and geographic location.

ABOUT ECOVADIS

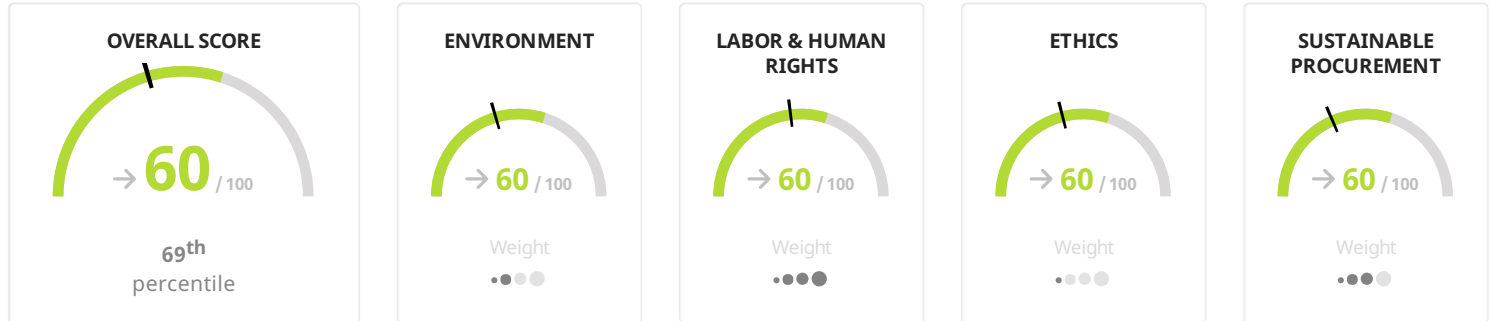
EcoVadis provides the leading solution for monitoring sustainability in global supply chains. Using innovative technology and sustainability expertise, we strive to engage companies and help them adopt sustainable practices.

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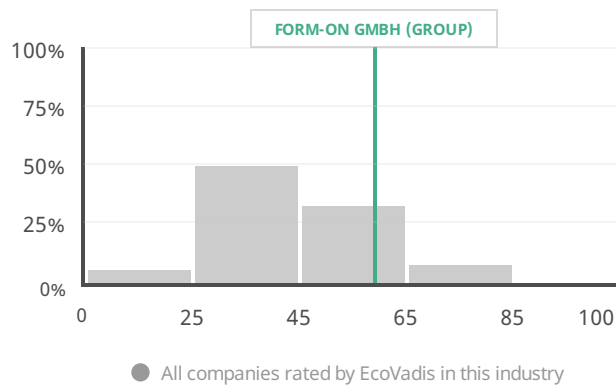
1. SUSTAINABILITY PERFORMANCE OVERVIEW

Score breakdown

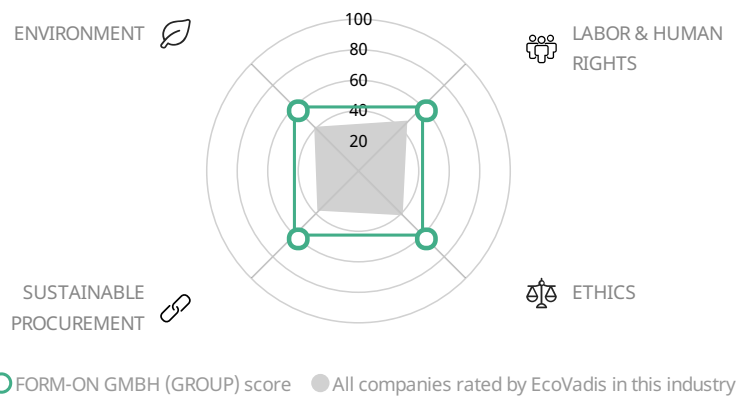
Sustainability performance ● Insufficient ● Partial ● Good ● Advanced ● Outstanding — Average score



Overall score distribution



Theme score comparison



FORM-ON GMBH (GROUP) has received a Bronze Medal in recognition of its sustainability achievement. This award places it in the top of companies assessed by EcoVadis over the past 12 months.

Corrective Action Plan in progress

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. FORM-ON GMBH (GROUP) has a corrective action plan in place and is working on improving their sustainability management system.

* You are receiving this score/medal based on the disclosed information and news resources available to EcoVadis at the time of assessment. Should any information or circumstances change materially during the period of the scorecard/medal validity, EcoVadis reserves the right to place the business' scorecard/medal on hold and, if considered appropriate, to re-assess and possibly issue a revised scorecard/medal.

2. ASSESSMENT BENEFITS

Understand :

Get a clear picture of a company’s sustainability performance. The scorecard is the final output of the EcoVadis assessment. It rates and benchmarks a company’s sustainability performance in four themes on a scale of 0-100 and highlights strengths and improvement areas.

Know where a company stands compared to their industry. Benchmark the company’s sustainability performance against the industry with a score distribution graph and theme score comparisons.

Identify industry trends. Discover the primary sustainability risks, regulations, hot topics and best practices related to specific industries.

Communicate :

Meet customer needs. More and more companies raise questions about their trading partners’ environmental and social performance. The EcoVadis assessment allows companies to demonstrate their commitment.

Leverage a unique communication tool. Companies with an EcoVadis Scorecard avoid audit fatigue by sharing one assessment with all requesting customers.

3. ASSESSMENT PROCESS

1

Customer Request

Procurement, CSR, EHS, and Sustainability leaders in enterprises looking to monitor sustainability risk in the supply chain request an EcoVadis assessment for their trading partners.

2

Questionnaire

Based on a company’s specific sustainability risk factors, a customized questionnaire is created. It contains 20 to 50 questions tailored to the industry, size and location.

3

Document Analysis

Companies are required to provide supporting documentation for their answers to the questionnaire. These documents are reviewed by our analysts.

4

Public Information

Company information that is publicly available, most often found on the company website, is also collected as evidence of their sustainability performance.

5

360° Watch Findings

360° Watch Findings comprise relevant public information about companies’ sustainability practices, identified via more than 10,000 data sources. They can have positive, negative or no score impact.

6

Expert Analysis

Our analysts combine all these elements to produce one unified scorecard per company.

SCORECARD



4. ECOVADIS METHODOLOGY

A. Four Themes and 21 Criteria

EcoVadis assessments focus on 21 issues which are grouped into 4 themes (Environment, Labor & Human Rights, Ethics, Sustainable Procurement). The 21 issues or criteria are based upon international sustainability standards such as the Global Compact Principles, the International Labour Organization (ILO) conventions, the Global Reporting Initiative (GRI) standard, the ISO 26000 standard, and the CERES principles.

21 sustainability criteria

1. ENVIRONMENT

OPERATIONS

Energy consumption & GHGs
Water
Biodiversity
Air Pollution
Materials, Chemicals & Waste

PRODUCTS

Product Use
Product End-of-Life
Customer Health & Safety
Environmental Services & Advocacy

2. LABOR & HUMAN RIGHTS

HUMAN RESOURCES

Employee Health & Safety
Working Conditions
Social Dialogue
Career Management & Training

HUMAN RIGHTS

Child Labor, Forced Labor & Human Trafficking
Diversity, Equity & Inclusion
External Stakeholders Human Rights

3. ETHICS

Corruption
Anticompetitive Practices
Responsible Information Management

4. SUSTAINABLE PROCUREMENT

Supplier Environmental Practices
Supplier Social Practices



B. Seven Management Indicators

EcoVadis assessments evaluate a company's sustainability management system by looking at seven management indicators. These are used to further customize the assessment by weighting the four themes and their subsequent 21 sustainability criteria.



Policies (weight: 25%)

1. Policies: Mission statements, policies, objectives, targets, governance
2. Endorsement: Endorsement of external sustainability initiatives

Actions (weight: 40%)

3. Measures: Measures and actions implemented (e.g. procedures, training, equipment)
4. Certifications: Certifications and labels (e.g. ISO 14001)
5. Coverage: Coverage of measures and actions

Results (weight: 35%)

6. Reporting: Reporting on Key Performance Indicators (KPIs)
7. 360: Condemnations, Controversies, Awards

5. UNDERSTANDING A SCORECARD

The overall score can be better understood by looking at quantitative information (theme scores and activated criteria) and qualitative information (strengths and improvement areas).

A. Quantitative Information: Scores & Activated Criteria

Theme Scores:

Like the overall score, theme scores are on a scale of 1 to 100.

Activated Criteria:

Each of the four themes (Environment, Labor & Human Rights, Ethics, Sustainable Procurement) have specific criteria associated with them. Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Non-activated

If certain criteria are not activated, then the specific associated issue is not relevant or has very low sustainability risk for that company.

Medium

Medium importance criteria are the issues some sustainability risk is present but not the most pressing.

High

High importance criteria are the issues where the company faces the greatest sustainability risk.

! Risk countries only

Criteria classified as Only in Risk Countries are activated only if the company has significant operations in one or more countries identified as risky.

C. The Scoring Scale

0 - 24	Insufficient	No engagements or tangible actions regarding sustainability. Evidence in certain cases of misconduct (e.g. pollution, corruption).
25 - 44	Partial	No structured sustainability approach. Few engagements or tangible actions on selected issues. Partial reporting on Key Performance Indicators. Partial certification or occasional labeled product.
45 - 64	Good	Structured and proactive sustainability approach. Engagements/policies and tangible actions on major issues. Basic reporting on actions or Key Performance Indicators.
65 - 84	Advanced	Structured and proactive sustainability approach. Engagements/policies and tangible actions on major issues with detailed implementation information. Significant sustainability reporting on actions and Key Performance Indicators.
85 - 100	Outstanding	Structured and proactive sustainability approach. Engagements/policies and tangible actions on all issues with detailed implementation information. Comprehensive sustainability reporting on actions and Key Performance Indicators. Innovative practices and external recognition.

B. Qualitative Information: Strengths & Improvement Areas

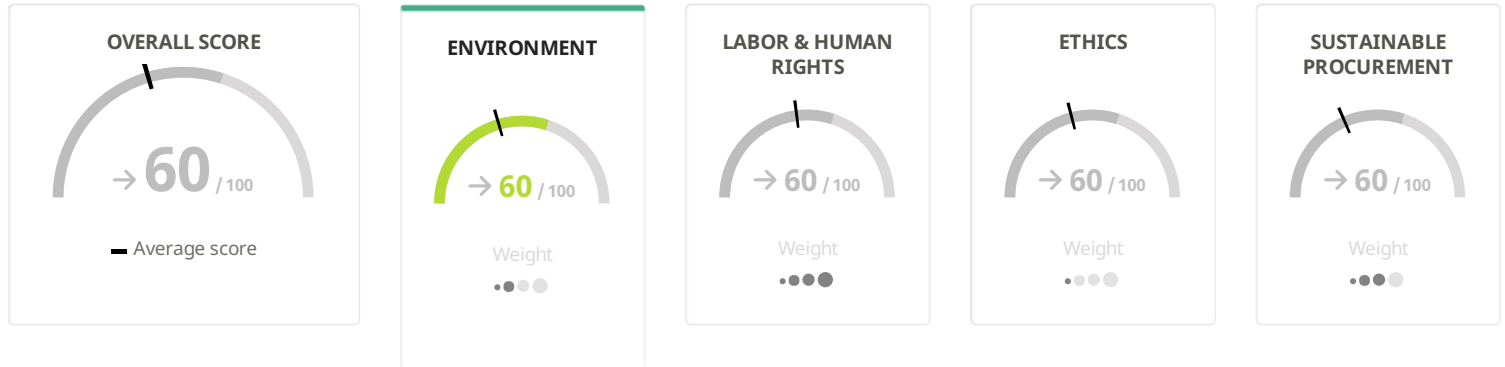
Qualitative information provides more details and insights into a company's score. For each theme, the company is assigned strengths (elements of their sustainability management system that are positive) and improvement areas (elements of their sustainability management system that need to be improved). The strengths and improvement areas are divided according to the three management layers (Policies, Actions, Results) and are also classified by priority.

All improvement areas are automatically added to the company's Corrective Action Plan. They are pre-organized by priority. The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback.

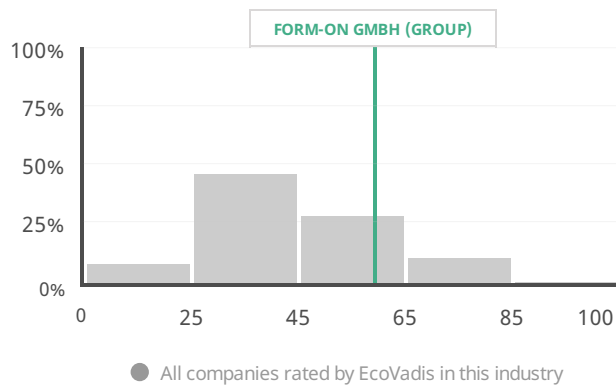
6. ENVIRONMENT

This theme takes into account both operational factors (e.g. energy consumption, waste management) and product stewardship (e.g. product end-of-life, customer health and safety issues).

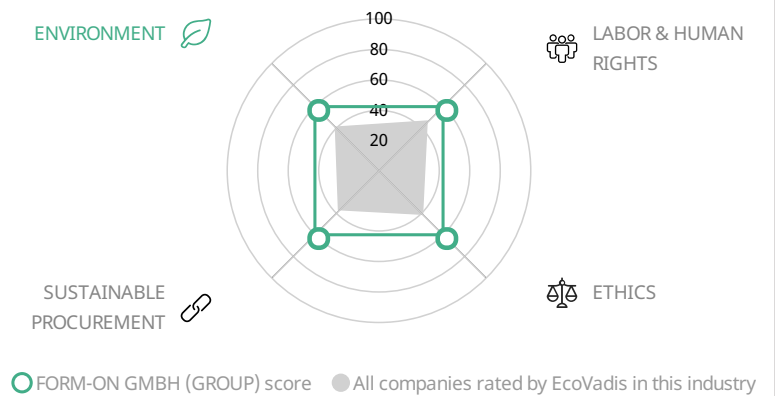
Environment Score Breakdown



Theme score distribution



Theme score comparison



Environment: Activated Criteria

Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Environment: Strengths & Improvement Areas

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. Improvement areas with ongoing corrective actions are marked with labels below.

Strengths

Policies

Quantitative objectives set on energy consumption & GHGs

Environmental policy on energy consumption & GHGs

Actions

Recommerce or reverse commerce platform available to customers

Information

The company has a recommerce or reverse commerce platform available for customers to buy back or sell used products.

Guidance

The company provides recommerce services, platforms or access to recommerce platforms through partnerships or in-house platforms. The company ensure that the platform enables customers to sell or purchase used products in support of circular economy principles or provision of incentives to support and encourage the use of such platforms among its consumer base.

External partnerships or collection programs established to reuse and recycle major waste streams

Purchase and/or generation of renewable energy

Awareness program offered to customers regarding product/service health & safety issues

Information

The company raises awareness among its customers regarding the health & safety issues associated with the company's product or service.

Guidance

The company has implemented a program aimed to increase awareness among customers about the health & safety issues associated with products or services. Awareness programs might include brochures on health & safety given to customers upon purchase of their product or service, or provision of information online in order to engage customers on health & safety risks regarding products/services. According to the ISO 26000 standard, protection of consumers' health and safety involves the provision of products and services that are safe and that do not carry unacceptable risk of harm when used or consumed. The protection should cover both the intended use and foreseeable misuse. Clear instructions for safe use, including assembly and maintenance, are also an important part of the protection of health and safety. Companies should have a defined process to assess and document the customer health and safety risks.

Improvement Areas

Policies

Medium Basic environmental policies: lacks details on specific issues

Information

The company has issued formalized statements on environmental issues, which either lack specificity at issue level, do not cover all the major issues the company is confronted with, or lack organizational elements (e.g. review process, dedicated responsibilities, scope of application)

Guidance

A standard environmental policy integrates commitments and/or operational objectives on the main environmental risks the company faces. It is communicated to internal and external stakeholders through a formal dedicated document (e.g. QHSE Policy). A standard environmental policy contains qualitative objectives/commitments specific to those issues. The policy should also incorporate some of the following elements: scope of application, allocation of responsibilities, quantitative objectives (i.e. on energy consumption & GHG emissions), and review mechanisms.

Medium Inconclusive documentation for policies on materials, chemicals & waste

Medium Inconclusive documentation for policies on customer health & safety

Medium Inconclusive documentation for policies on environmental services & advocacy

Low No conclusive information on endorsement of external initiatives or principles on environmental issues

Actions

Low No information on measures regarding hazardous materials

Results

High Insufficient reporting on environmental issues

Information

The company has provided reporting figures or Key Performance Indicators (KPIs) on some relevant environmental issues but the reporting figures are limited in terms of quantity or quality.

Guidance

The company has provided KPIs only on some of the relevant environmental topics or at parent company level only and the quality, transparency and level of reporting is not up to the required level. To improve environmental data communication to its stakeholders, the company should provide KPIs on the majority of environmental topics. Some additional quality factors which might also affect the level of reporting are; (1) External assurance to assess the quality and credibility of the qualitative and quantitative information reported by the organization, (2) Alignment with reporting standards such as GRI Core/Universal/Comprehensive, SASB,...etc. (3) Materiality analysis to identify the most relevant environmental issues based on the company's activity (4) The reporting figures should not be more than 2 years old. (XS company: KPIs/Reporting figures provided at parent level only and/or provided for only one or a few material environmental topics and/or the time period covered by the reporting figures might be too short, time period should be 12 months or more.)

Low No information on reporting on total weight of hazardous waste

Low No information on reporting on total weight of non-hazardous waste

Low No information on reporting on total energy consumption

Low No information related to reporting on total amount of renewable energy consumed

Low Declares reporting on total weight of waste recovered, but no supporting documentation available

Low Declares reporting on total gross Scope 1 GHG emissions, but no supporting documentation available

Information

The company has not provided documents about reporting on total gross Scope 1 GHG emissions.

Guidance

There is no supporting documentation available about total gross Scope 1 GHG emissions even though it has been declared. Scope 1 GHG emissions are direct GHG emissions which occur from sources that are owned or controlled by the company, such as emissions from combustion in owned or controlled boilers, furnaces, vehicles; emissions from chemical production in owned or controlled process equipment.

Low

Declares reporting on total gross Scope 2 GHG emissions (market or location based), but no supporting documentation available

Information

The company has not provided documents about reporting on total gross Scope 2 GHG emissions.

Guidance

There is no supporting documentation available about total gross Scope 2 GHG emissions even though it has been declared. Scope 2 GHG emissions (market or location based) refer to the GHG emissions resulting from the generation of purchased or acquired electricity, steam, heating, and cooling.

Low

Declares reporting on total gross Scope 3 downstream GHG emissions, but no supporting documentation available

Information

The company did not provide valid reporting on its total gross Scope 3 downstream Greenhouse Gases (GHG) emissions.

Guidance

"There is no valid reporting available on the company's total gross Scope 3 downstream GHG emissions in the provided documents. Scope 3 downstream GHG emissions occur from the use or disposal of the company's products or services. The company should provide a gross reporting value comprising of relevant Scope 3 GHG emissions in Category 9-15. For further information refer to the Greenhouse Gas Protocol (<https://ghgprotocol.org/scope-3-calculation-guidance-2#supporting-documents>)."

Low

No information on reporting on total gross Scope 3 GHG emissions

Information

The company did not provide valid reporting on its total gross Scope 3 Greenhouse Gases (GHG) emissions.

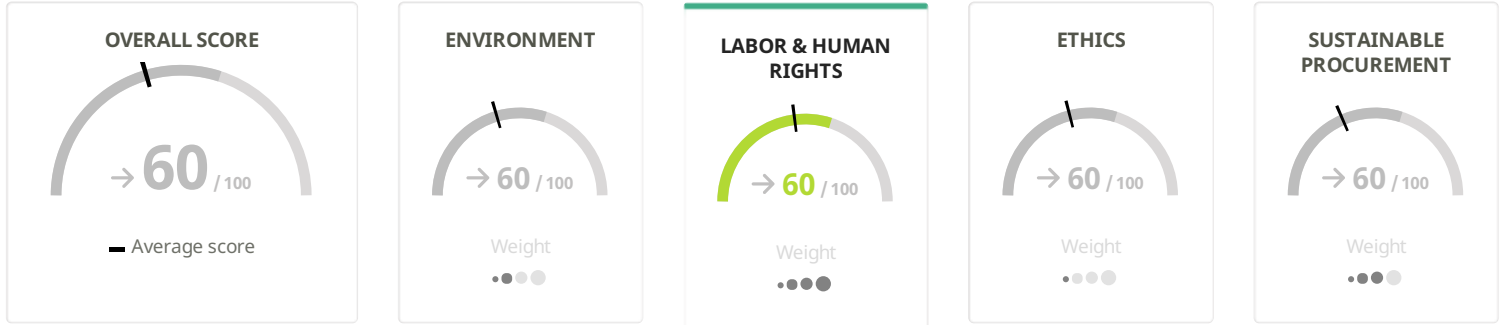
Guidance

"There is no valid reporting available on the company's total gross Scope 3 GHG emissions in the provided documents. Scope 3 GHG emissions covers all indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions. For further information refer to the Greenhouse Gas Protocol (<https://ghgprotocol.org/scope-3-calculation-guidance-2#supporting-documents>)."

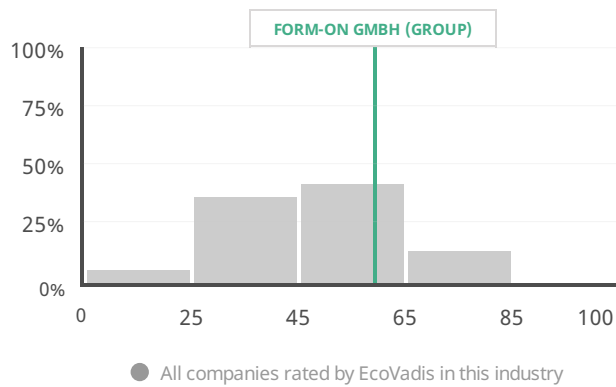
7. LABOR & HUMAN RIGHTS

This theme takes into account both internal human resources (e.g. health and safety, working conditions, career management) and human rights issues (e.g. discrimination and/or harassment, child labor).

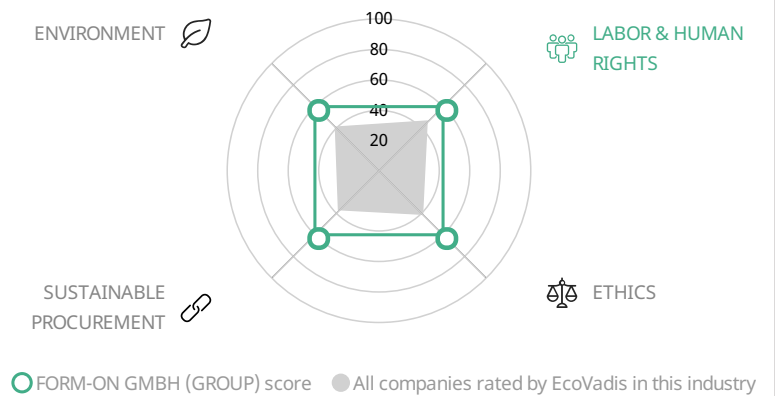
Labor & Human Rights Score Breakdown



Theme score distribution



Theme score comparison



Labor & Human Rights: Activated Criteria

Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Labor & Human Rights: Strengths & Improvement Areas

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. Improvement areas with ongoing corrective actions are marked with labels below.



Strengths

Policies

Labor & human rights policy on diversity, equity & inclusion

Labor & human rights policy on career management & training

Labor & human rights policy on working conditions

Labor & human rights policy on employee health & safety

Standard policy on a majority of labor or human rights issues

Information

A standard labor and human rights policy includes commitments and/or operational objectives on the main labor and human rights risks the company faces.

Guidance

A comprehensive labor and human rights policy includes commitments and/or operational objectives on the majority of labor and human rights risks the company faces, and integrates quantitative objectives (i.e. targets) on those risks. It is also mandatory for the policy to incorporate some of the following elements: scope of application, allocation of responsibilities, and/or a formal review process. Policies are deemed exceptional when all labor practice and human rights issues are covered by qualitative and quantitative objectives, in addition to all of the aforementioned elements.

Actions

FSC chain-of-custody certified

Formal discussions with employees on their career development

Information

The company demonstrates evidence of a formal discussion with employees on their career development.

Guidance

The company has a process to support employees in their professional growth taking into account their potential and priorities. This process should be followed consistently over time and include employee short and long-term goals, strengths, areas of improvement and action plans detailing how the employee can make their career aspirations a reality.

Family Friendly programs (FFPs) implemented (e.g. parental or care leaves, childcare services or allowances)

Employee satisfaction survey

Information

The company conducts a survey to employees regarding satisfaction in the work environment.

Guidance

An employee satisfaction survey can be conducted by companies to gain information on how and if employees are satisfied in the work environment. The results of these surveys can be used by companies to get feedback on employees about their engagement, morale, and satisfaction at work.

Grievance mechanism on discrimination and/or harassment issues

Information

The company has implemented a formal whistleblower procedure which encourages employees (and external stakeholders) to report potential violations of the company's discrimination and/or harassment policies.

Guidance

Employees can report on areas such as violations of the company's discrimination and/or harassment policy (e.g. on hiring, remuneration, training, promotion) through anonymous and secure communication channels. In addition, non-retaliation is ensured.

Improvement Areas

Policies

Low

No quantitative target on labor and human rights issues

Information

Company policy does not contain quantitative targets on labor and human rights issues.

Guidance

Quantitative objectives or targets on labor and human rights issues are considered as fundamental elements of comprehensive policy mechanism. They provide a monitoring framework that helps establish whether policy objectives are being met, and highlight the progress towards set goals. Some examples of specific targets on this topic include quantitative objectives on health & safety indicators (i.e. accident frequency and accident severity rates), quantitative objectives on percentage of employees trained on discrimination and quantitative objectives on number of employees covered by social benefits. As policy elements, targets can be expressed in absolute or relative terms and must have a valid future deadline (i.e. by 2020 we commit to train 100% of employees on discrimination).

Low

No conclusive information on endorsement of external initiatives or principles on labor and human rights issues

Actions

Medium

Declares actions on employee health & safety issues, but no supporting documentation available

Information

The company declares it has implemented actions on occupational health and safety, but no information was found on this topic within the supporting documentation.

Guidance

Some examples of actions companies implement to mitigate occupational health & safety risks include employee health & safety training, provision of personal protective equipment, and internal/external health & safety audits.

Results

High No conclusive reporting on labor and human rights issues

Information

The company has no formalized quantitative reporting figures on its social performance. The supporting documentation/s provided by the company does not contain valid Key Performance Indicators (KPIs) related to labor or human rights issues.

Guidance

In order to measure and monitor the effectiveness of its labor or human rights management system internally, and in order to report its performance to stakeholders, a company should provide KPIs on labor or human rights issues. In the EcoVadis assessment, the Reporting indicator looks at the quality, transparency and period of reporting readily available to stakeholders. The KPIs provided should be recent (i.e. within the last 2 years), should have an SI unit and should cover the scope of evaluation (i.e. the company or group of companies being rated). KPIs can be sector-specific and should cover the relevant labor or human rights topics (employee health & safety, career management/training, anti-discrimination,...etc) based on the company's business activity. The relevant KPIs can be integrated within the company's environmental reports, sustainability report or any other applicable reporting document.

Low No information on average hours of training per employee

Information

No company declaration and no evidence within the supporting documentation of its yearly average training hours for each employee.

Guidance

Average training hours per employee refers to the total hours of skill development related training delivered to the employees in relation to the number of employees.

Low No information on reporting on number of days lost to work-related injuries, fatalities and ill health

Information

The company has not provided documents about reporting number of days lost to work-related injuries, fatalities and ill health.

Guidance

There is no reporting documentation available about number of days lost to work-related injuries, fatalities and ill health. Work-related injuries and work-related ill health arise from exposure to hazards at work. Injuries and ill health that occur when working from home are work related; if the injury or ill health occurs while the worker is performing work from home and the injury or ill health is directly related to the performance of work.

Low No information on reporting on number of recordable work-related accidents

Information

The company has not provided documents about reporting on number of work-related accidents.

Guidance

There is no reporting documentation available about number of work-related accidents. An accident refers to an incident that results in injury or ill health.

Low No information on percentage of women employed in the whole organization

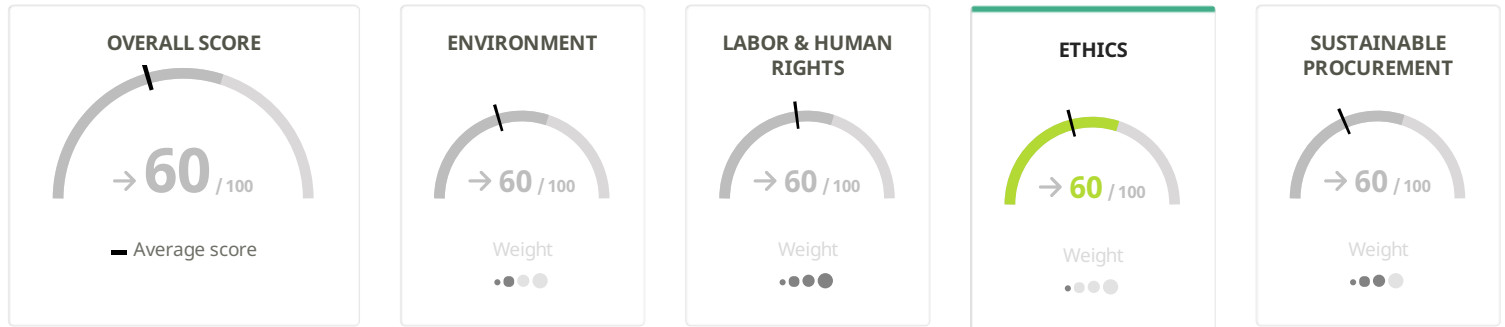
Low

No information on percentage of employees from minority and/or vulnerable groups in the whole organization

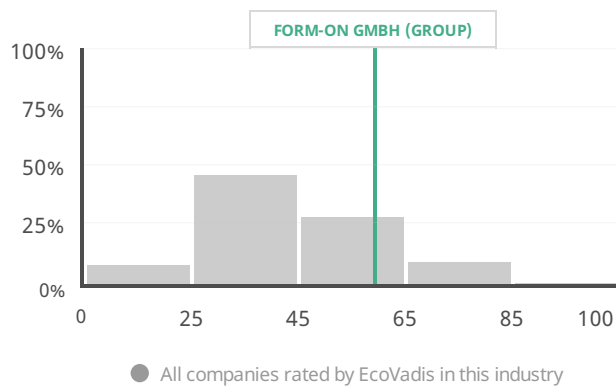
8. ETHICS

This theme focuses primarily on corruption and bribery issues, and also takes into account anticompetitive practices and responsible information management.

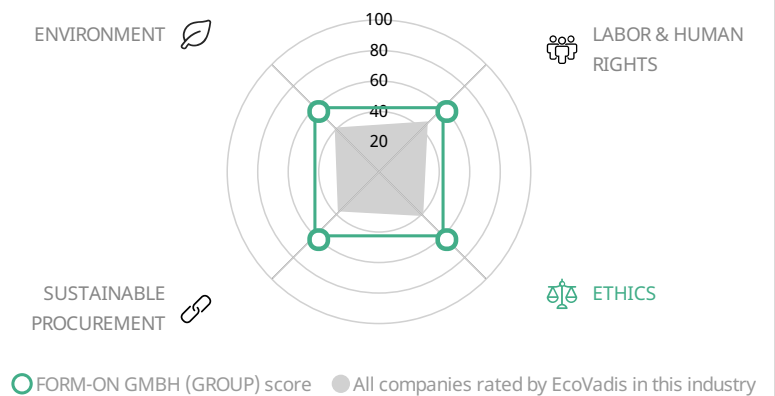
Ethics Score Breakdown



Theme score distribution



Theme score comparison



Ethics: Activated Criteria

Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Ethics: Strengths & Improvement Areas

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. Improvement areas with ongoing corrective actions are marked with labels below.

Strengths

Policies

Standard policy on a majority of ethics issues

Policy on money laundering

Policy on conflict of interest

Disciplinary sanctions to deal with policy violations

Information

There is evidence within the supporting documentation provided that the company has implemented structured mechanisms to deal with policy violations such as disciplinary actions.

Guidance

In order to ensure the adequate implementation of business ethics policies, companies should establish procedures to administer investigations and sanction employees for eventual violations (i.e. disciplinary measures up to and including possible termination).

Policy on information security

Information

The company has issued a formal standard policy that integrates commitments in the form of qualitative objectives on information security issues. The policy is formalized in a document such as a Code of Ethics and includes at least some organizational elements (e.g. review process, dedicated responsibilities, scope of application).

Guidance

It is imperative for companies who manage sensitive information to set commitments on the protection and responsible management of third-party data. The security of third party data encompasses the protection of customer personal identification information (PII) and the protection of third party intellectual property rights.

Policies on corruption

Information

There is a formal policy that integrates qualitative objectives/commitments on anti-corruption & bribery issues (including for example conflict of interest, fraud and money laundering) in the supporting documentation provided by the company.

Guidance

Corruption & bribery covers all forms of corruption issues at work namely extortion, bribery, conflict of interest, fraud, money laundering. A comprehensive policy is formalized in a standalone document or is part of a Code of Ethics/Conduct on the issues mentioned and incorporate as well some of the following elements: scope of application, allocation of responsibilities, quantitative objectives, and review mechanisms.

Actions

Whistleblower procedure for stakeholders to report corruption and bribery

Implementation of a records retention schedule

Awareness training to prevent information security breaches

Information

The company has delivered awareness trainings to employees on information security issues.

Guidance

Information management is the process of collecting, storing, managing and maintaining information securely in all its forms. Through the use of rigorous information management practices, companies can help maintain their credibility and confidence of consumers. Awareness or trainings on such practices are regularly conducted to ensure that employees are familiar with the company's information management policy and procedures. They may be conducted either online or in person, and should include regular testing to ensure the training effectiveness.

Measures to protect third party data from unauthorized access or disclosure

Information

The company has implemented measures to protect customer or client data from unauthorized access or disclosure.

Guidance

The company has taken measures to limit access to customer or client data within its own operation, or have implemented measures to secure its information system including such data so as to protect the data from unauthorized access or disclosure.

Measures for gaining stakeholder consent regarding the processing, sharing and retention of confidential information

Information

The company has implemented measures to consult with customers/clients on their personal/confidential data.

Guidance

Consulting with customers/clients on their personal/confidential data helps to eliminate risks around confidentiality breaches, which is one of the major concerns from customers nowadays.

Specific approval procedure for sensitive transactions (e.g. gifts, travel)

Information

The company has implemented a verification process for sensitive transactions.

Guidance

Sensitive transactions are a broad range of business dealings which involve higher ethics-related risks. Some examples include (non-exhaustive) gifts, travel arrangements and other types of hospitality, which are common in the business world, but may in fact constitute unethical or even illegal kickbacks, bribes or payoffs to influence decision affecting a company's operations, etc. Such transactions also comprise facilitation payments which are usually made with the intention of expediting an administrative process and may be considered as a form of corruption. As such, a verification procedure should be put in place to review and approve any sensitive transactions made by the company.

Improvement Areas

Policies

Low

Inconclusive documentation for policies on fraud

Low

No conclusive information on endorsement of external initiatives or principles on ethics issues

Actions

High No conclusive documentation regarding corruption risk assessments

Information

No company declaration and no evidence within the supporting documentation regarding the implementation of a periodic corruption & bribery risk assessments.

Guidance

Risk assessment are a formal process of evaluating and predicting the consequences (positive or negative) of a hazard and their likelihoods/probabilities. Periodic corruption and bribery risk assessments allow a company to identify potential bribery and corruption risks, rate the likely occurrence and the potential impact of the risks, select the appropriate anti-corruption controls, and develop an action plan. Such assessments ensure the presence of a strong compliance program and help to develop a more robust approach to counter bribery and corruption activities by the organization.

High No conclusive documentation regarding information security risk assessments

Information

The company did not provide document evidence to show that it conducts regular information security risk assessments.

Guidance

An information security risk assessment is carried out across a company's operations to identify risks associated with the storage or processing of third-party data. The main elements of a complete information security risk assessment are; (i) periodic review of risks (ii) presence of risks' descriptions (iii) presence of a corrective action plan. If these requirements/conditions are not met, this measure is not credited.

Medium No conclusive documentation on awareness training to prevent corruption and bribery

Information

No company declaration and no evidence within the supporting documentation regarding the implementation of awareness or training programs on anti-corruption & bribery issues for employees.

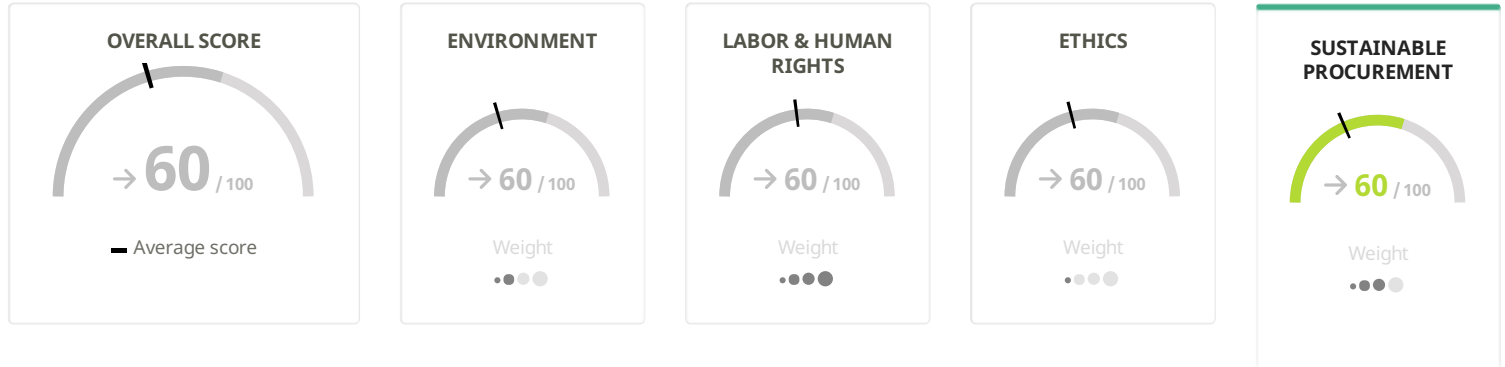
Guidance

According to the ISO 26000 guideline, "Corruption can be defined as the abuse of entrusted power for private gain". There are all forms of public and proprietary corruption in the workplaces such as extortion, bribery, conflict of interest, fraud, money laundering. Since corruption undermines a company's effectiveness and ethical reputation, awareness or trainings on anti-corruption & bribery issues are regularly conducted to ensure that employees are familiar with the company's policy and procedures. They may be conducted either online or in person, and should include regular testing to ensure the training effectiveness.

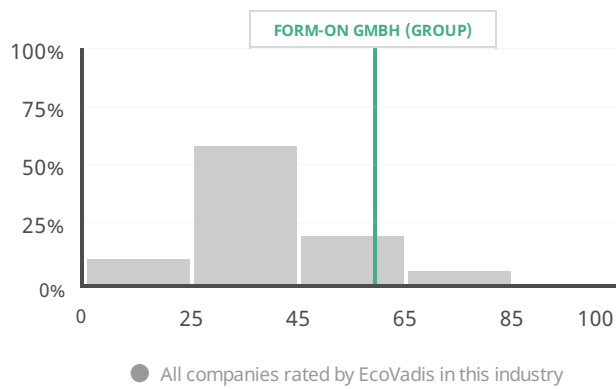
9. SUSTAINABLE PROCUREMENT

This theme focuses on both social and environmental issues within the company supply chain.

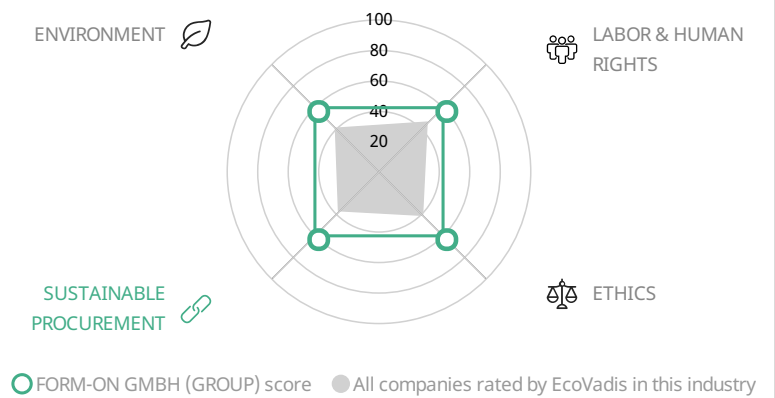
Sustainable Procurement Score Breakdown



Theme score distribution



Theme score comparison



Sustainable Procurement: Activated Criteria

Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Sustainable Procurement: Strengths & Improvement Areas

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. Improvement areas with ongoing corrective actions are marked with labels below.



Strengths

Policies

Standard policies on sustainable procurement issues

Actions

FSC chain-of-custody certified

Supplier sustainability code of conduct in place

Information

The company has provided formalized documents that demonstrate evidence of a supplier CSR code of conduct in place.

Guidance

There is evidence of a separate supplier code of conduct document that outlines the company's expectations for their suppliers to follow in order to be socially and environmentally responsible.

PEFC chain-of-custody certified

Information

The company provides evidence in supporting documentation that it has a PEFC chain-of-custody certification.

Guidance

The Programme for the Endorsement of Forest Certification (PEFC) is an international non-profit, non-governmental organization dedicated to promoting Sustainable Forest Management (SFM) through independent third-party certification. PEFC works throughout the entire forest supply chain to promote good practice in the forest and to ensure that timber and non-timber forest products are produced with respect for the highest ecological, social and ethical standards. By having a PEFC certification, the company provides assurance that their products are sourced and produced in compliance with a globally recognised ecological, social and economic standard.

Results

Declares using no tin, tantalum, tungsten, gold, and/or their derivatives (Not verified)

Improvement Areas

Actions

High No conclusive documentation on the integration of social or environmental clauses into supplier contracts

Information

The company lacks evidence of formalized documents that demonstrate the integration of social or environmental clauses into supplier contracts.

Guidance

There is no conclusive evidence of provisions/clauses in business contracts that cover labor practices and human rights issues such as good working conditions, health and safety precautionary measures, anti-discrimination/anti-harassment measures and/or environmental issues such as energy consumption and GHG emissions reduction, biodiversity, or waste management initiatives which are not directly connected to the contract subject matter with the aim to set the expectations on sustainability.

Medium No conclusive documentation on sustainability risk analysis (i.e. prior to supplier assessments or audits)

Information

The company lacks evidence of formalized documents that demonstrate execution of a sustainability risk analysis prior to supplier assessments or audits.

Guidance

There is no conclusive evidence of a process to identify which suppliers, products or purchasing categories expose the company to sustainability risks. This risk analysis should demonstrate evidence of consideration whether further action should be taken on a particular supplier, product or purchasing category in case their sustainability practices are not up to the required standards.

Medium No conclusive documentation on supplier assessment (e.g. questionnaire) on environmental or social practices

Information

The company lacks evidence of formalized documents that demonstrate evidence of a supplier assessment (e.g. questionnaire) on environmental or social practices.

Guidance

There is no conclusive evidence of a questionnaire-based review of a supplier's sustainability practices which is remote either done by a third party or directly by the supplier without verification (i.e. self-assessment).

Medium No conclusive documentation on the training of buyers on social and environmental issues within the supply chain

Information

The company lacks evidence of formalized documents that demonstrate training of buyers on social and environmental issues within the supply chain.

Guidance

There is no conclusive evidence of training of the company's procurement professionals on sustainable purchasing to ensure understanding of social and environmental issues and their integration into the procurement function. This can be demonstrated through training programs such as training progress reports, certificates of completion with company name or training materials.

Medium

No conclusive documentation on on-site audits of suppliers on environmental or social issues

Information

The company lacks evidence of formalized documents that demonstrate on-site audits of suppliers on environmental or social issues.

Guidance

There is no conclusive evidence of employee instructions or operational process relating to on-site audits of the company's suppliers, unannounced or announced, to identify non-conformances to the mandatory sustainability requirements.

Results

Low

No information on reporting on total gross Scope 3 upstream GHG emissions

Information

The company did not provide valid reporting on its total gross Scope 3 upstream Greenhouse Gases (GHG) emissions.

Guidance

"There is no valid reporting available on the company's total gross Scope 3 upstream GHG emissions in the provided documents. Scope 3 upstream GHG emissions occur during the production of goods or services that the company purchases or uses. The company should provide a gross reporting value which comprises of relevant Scope 3 GHG emissions in Category 1-8. For further information refer to the Greenhouse Gas Protocol (<https://ghgprotocol.org/scope-3-calculation-guidance-2#supporting-documents>)."

10. 360° WATCH FINDINGS





12 Nov 2024 |

Impact on Score

Neutral →

valid from 7 Jan 2025 to 12 Nov 2029

No records found for this company on Compliance Database

 Environment  Labor & Human Rights  Ethics  Sustainable Procurement

360° Watch Findings comprise relevant public information about companies' sustainability practices that have been identified via more than 10,000 data sources (including NGOs, press and trade unions). 360° Watch Findings are incorporated into the EcoVadis assessment and can have positive, negative or no score impact.

EcoVadis is connected to the following international sources:

- Sustainability networks and initiatives (e.g. AccountAbility, Business for Social Responsibility, CSR Europe)
- Trade unions and employers' organizations
- International organization (e.g. United Nations, European Court of Human Rights, Global Compact, International Labor Organization, World Bank)
- NGOs (e.g. China Labor Watch, Greenpeace, WWF, Movimento Difesa del Cittadino)
- Research institutes and specialized press (e.g. CSR Asia, Blacksmith Institute, Corpwatch)


11. SPECIFIC COMMENTS

Additional comments from our analysts pertaining to the assessment.

Specific comments

 No records found in third party risk and compliance database.

 There is a lack of reporting on environmental KPIs.

 There is a lack of reporting on KPIs regarding labor & human rights issues.

 Despite the company implementing measures regarding environmental issues, policies are not formalized or are only basic.

12. CONTACT US

Any questions or need help? Visit our Help Center at support.ecovadis.com

APPENDIX:

INDUSTRY RISK PROFILE

Discover the primary sustainability risks, regulations, hot topics and best practices related to specific industries.

EcoVadis determines industry based on the International Standard Industrial Classification of All Economic Activities (ISIC), which is a compilation of all global economic activities published by the United Nations Statistical Commission. Its main purpose is to provide a set of activity categories that can be utilized for the collection and reporting of statistics according to such activities.

It is possible that a company has operations in more than one industry. In these cases, EcoVadis classifies companies based on their main area of operation, as determined by sustainability risk and/or total revenue.

CRITERIA ACTIVATION BY THEME:

Discover the primary sustainability risks, regulations, hot topics and best practices related to specific industries.

Environment

Medium	Energy consumption & GHGs
Non-activated	Water
Non-activated	Biodiversity
Non-activated	Air Pollution
Medium	Materials, Chemicals & Waste
Non-activated	Product Use
Non-activated	Product End-of-Life
Medium	Customer Health & Safety
Medium	Environmental Services & Advocacy

Labor & Human Rights

High	Employee Health & Safety
Medium	Working Conditions
Medium	Social Dialogue
Medium	Career Management & Training
Non-activated	Child Labor, Forced Labor & Human Trafficking
Medium	Diversity, Equity and Inclusion
Non-activated	External Stakeholder Human Rights

Ethics

Medium	Corruption
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Non-activated

Anticompetitive Practices

Medium

Responsible Information Management

Sustainable Procurement



High

Supplier Environmental Practices

High

Supplier Social Practices

KEY SUSTAINABILITY ISSUES

Find qualitative explanations of the key sustainability issues and risk associated with Wholesale of other machinery and equipment

 Environment

Importance

Sustainability issue

Medium

Energy consumption & GHGs

Definition

Energy consumption (e.g. electricity, fuel, renewable energies) used during operations and transport. Greenhouse gases direct and indirect emissions including CO2, CH4, N2O, HFC, PFC and SF6. Also includes production of renewable energy by the company.

Industry issues

Due to the nature of the services provided by wholesalers, transportation is one of the main activities of this class of business. Delivery and transportation of goods to other retailers or to warehouses by heavy-duty vehicles, mainly by trucks, contributes a lot to the carbon dioxide and GHG emissions. In the UK, statistics show that road transport contribute to 27% of the energy(1). In May 2014, legislation was passed to tackle CO2 emissions from Heavy vehicles. This legislation has put in place a device to measure CO2 emissions from vehicles and hence to monitor the GHG emissions at source(2). Another measure to decrease the GHG emissions from vehicles is by using biofuel instead of regular fuel.

Medium

Materials, Chemicals & Waste

Definition

Consumption of all types of raw materials and chemicals. Non-hazardous and hazardous waste generated from operations. Also includes air emissions other than GHG (e.g. SOx, NOx).

Industry issues

The wholesale industry emits air emissions from heating and air conditioning (HVAC) systems in shops and warehouses, and distribution and transport network. Waste minimization and disposal may also have a significant importance in this business such as waste through damaged goods, packaging waste, waste electrical and electronic equipment or old furniture and fittings(3). Therefore, some pollution prevention guidelines and actions are necessary to avoid such problems. Wholesale companies may reduce, reuse and recycle where possible to avoid waste. Disposal should always be the last option. Also, verifying storage areas and containers, safe delivery and handling is of great importance to ensure good condition of storage, being free of cracks and leaks.

Medium

Customer Health & Safety

Definition

Negative health and safety impacts of products and services on customers or consumers.

Industry issues

Customer/consumer health and safety is the role of manufacturers to bear the onus of any defects in the supply chain. Wholesalers are normally not liable for any harm caused to consumers as long as they identify the producer(4). However, wholesalers are responsible at some point and can face legal action. Machinery sold may have an adverse impact on customers' safety. Therefore wholesale companies need to provide safety kits which will contain instructions and warning labels bundled with the products. In addition, the monitoring of products through physical tests should be carried out in pre-defined time periods.

Medium

Environmental Services & Advocacy

Definition

Programs implemented to promote the sustainable consumption of their own products or services among their customer base. This criteria includes the positive/negative indirect impacts of the use of products and services.

Industry issues

Sustainable consumption is a prerequisite for a more prosperous, safe and equitable global future(5). In the last 50 years, the global population has consumed more goods and services than the combined total of all previous generations. This growth in consumption has fostered economic growth, environmental degradation and improved the quality of life for many. On the other hand we can say that sustainable consumption can be an effective long-term strategy for deepening authentic engagement with consumers and employees(5). Monitoring and evaluating sustainable consumption initiatives can also be facilitated through indicators, targets and monitoring systems of national sustainable development strategies(6). Promoting sustainable consumption requires improved understanding of consumer behavior and attitudes(6). Nowadays customers are demanding not only more sustainable products and services, but also greater transparency over sourcing and content of existing ones(6). Wholesalers can promote sustainable consumption by promoting more eco-friendly activities; providing customers with more energy efficient machineries or equipment; helping more customers to develop life cycle assessment on their product and developing consulting services which will help customers to be more aware of negative environmental impacts.



Labor & Human Rights

Importance

Sustainability issue

High

Employee Health & Safety

Definition

Deals with health and safety issues encountered by employees at work i.e. during operations and transport. Includes both physiological and psychological issues arising from, among others, dangerous equipment, work practices and hazardous substance.

Industry issues

Employee health and safety is important for companies involved in wholesale activity for different reasons. During storage of the machinery or equipment, overloading, crowding or failing to balance materials or handling materials can cause injury to the employees(7). Furthermore there must be proper use of on-site transport for the products to be wholesale. Employees with no proper knowledge on how to drive these vehicles can cause injury not only to themselves but also to their colleagues. Sometimes when products are stored in a certain heights before wholesale, precautions should be taken when handling tools or working from a high altitude2. Drivers must also know how to drive safely when transporting the products to different location for improper driving may cause accidents. When handling heavy equipment or machinery, employees must also have musculoskeletal awareness in order to prevent any muscle damage(8). Furthermore companies working in this sector can improve their employees health and safety by providing health & safety training, preventing accidents at work through improved accident reporting, conducting regular health & safety audits, through health & safety risk assessments etc. Also employees must test the weight of products before attempting to lift it to prevent musculoskeletal damage and heavy equipments should be stored at floor level to prevent any fall from height.

Medium

Working Conditions

Definition

Deals with working hours, remunerations and social benefits granted to employees.

Industry issues

The wholesale sector is characterized by long working shifts especially during peak times and unusual hours. Wholesale representatives work under pressure because their income and job security depend on the amount of merchandise inventory handled as well as completing paperwork in a given time-frame(9). Some measures to improve the working conditions of employees could include flexible work arrangements offering workers the option of choosing how and when to execute the dedicated amount of work and the introduction of just-in-time logistics(10). Also measures such as shift system, night working payment and reasonable rest periods between shifts can be implemented to improve employees' work-life balance.

Medium

Social Dialogue

Definition

Deals with structured social dialogue i.e. social dialog deployed through recognized employee representatives and collective bargaining.

Industry issues

Like many other businesses, the wholesale sector need a workforce to run the activity. Even if the wholesale sector is not directly related to the manufacturing sector, for the good running of any business, there should be a communication channel so that employees can voice out any concern to the management. Bad labor relations can be very harmful to the organization and may result in strikes. This can affect operations and revenue could be significantly impacted. In order to avoid this, structured communication systems with unions are one of the measures that can be implemented.

Medium

Career Management & Training

Definition

Deals with main career stages i.e. recruitment, evaluation, training and management of layoffs.

Industry issues

The wholesale and retail sector is a dynamic and innovative sector which makes widespread use of information, communications and other technologies to optimize the flow of goods from producers to consumers. Many of these jobs require significant skills in areas including sales, customer service, staff supervision, training and back office work(11). Employment in professional occupations in the sector have been increasing, and this is expected to continue. Employment of wholesale and manufacturing sales representatives is projected to grow 9 percent from 2012 to 2022(11). Commitment to the training and development of staff is most evident in the wholesale sector, with the training typically delivered in-company. The purpose of sales training is to achieve improved job performance. Proper training, skills developments and continuous performance monitoring of employees should always form part of the management's plan. By addressing the skills gaps, current and future, the retail and wholesale sectors will be in a position to respond quickly to the return of growth in the economy

Medium

Diversity, Equity and Inclusion

Definition

Deals with discrimination and harassment prevention at the workplace. Discrimination is defined as different treatment given to people in hiring, remuneration, training, promotion, termination; based on race, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation or age. Harassment may include physical, psychological and verbal abuse in the work environment.

Industry issues

Studies conducted by the Australian workforce and productivity Agency have shown that more than two thirds (67%) of the wholesale trade workforce is male, compared to 54% for all industries(15). These problems should be tackled and eradicate so that there is a good working atmosphere among everyone. Companies should not have prejudices in terms of gender, physical ability, race and should diversify itself so that there is a good productivity.



Ethics

Importance

Sustainability issue

Medium

Corruption

Definition

Deals with all forms of corruption issues at work, including among other things extortion, bribery, conflict of interest, fraud, money laundering.

Industry issues

Corruption and bribery issues are major issues for any company, particularly when operating in risk countries. Regulations such as the FCPA (Foreign Corrupt Practice Act) in the US address these issues and make it unlawful to make payments to foreign government officials to assist in obtaining or retaining business. The wholesale industry struggles with high levels of internal financial fraud such as vendor, supplier and procurement fraud(13). Over the past year, the number of companies with physical assets taken from has almost doubled from 25% in 2011/12 to 45% (14). High staff turnover, pay constraints and weak financial controls are some of the potential reasons explaining the high increase in fraud exposure. To minimize the risk of corruption, companies can implement a anti-corruption management system, carry due diligence by a third party, monitor unusual off-peak behavior and avoid conflicting relationships between employees within the same department (15).

Medium

Responsible Information Management

Definition

Deals with third-party data protection and privacy which encompasses the protection of customer personal identification information (PII) and third party intellectual property rights.

Industry issues

Companies collect, process and share confidential information belonging to third-parties in order to operate their business. Third-party confidential information includes employee and consumer personal identification information, third parties' intellectual property, and business partner trade secrets. Companies are legally mandated in several jurisdictions to manage third party data responsibly. Breaches of third-party data, including proprietary intellectual property, trade secrets and employee and consumer PII expose companies to operational seizures, financial and reputational impacts caused by stakeholder lawsuits and regulatory penalties. The financial impacts of information security breaches can be both immediate and drawn out over several years, due to possible litigation action by parties who lost confidentiality of their information entrusted to the breached company. The costs of regulatory violations remain severe, and proposed changes to major regulatory frameworks in major countries are likely to impose greater fines. Ponemon Institute estimates the global average cost of a cyber-attack to be US\$3.86 million(17). Beyond direct regulatory and financial penalties, breaches in a company' information management system can cause long term distrust in the company' information security management. Almost immediately after Target's information breach, the company' net earnings for the fourth quarter were down 46 percent from the same period the year before. Over time, Target will pay an estimated US\$1.4 billion when factoring ongoing legal costs, class-action lawsuits by consumers and business partners, and credit monitoring services for affected consumers(18). In order for companies to manage operational and legal risks associated with information security breaches, it is vital that robust information security management systems are developed and implemented across to the operational scope. Companies should perform vulnerability assessments, implement access and disclosure controls and provide thorough training for all employees responsible for processing third-party data. An adequate incident response procedure capable of preventing further data loss, communicating with exposed stakeholders, and systems updates is necessary to meet legal requirements in key jurisdictions.



Sustainable Procurement

Importance

Sustainability issue

High

Supplier Environmental Practices

Definition

Deals with environmental issues within the supply chain i.e. environmental impacts generated from the suppliers and subcontractors own operations and products.

Industry issues

Sustainable procurement is the purchasing decisions that take into account environmental, social and ethical performance when purchasing. Although, the wholesale industry is not directly linked to the manufacturing process, the selection of good suppliers and subcontractors is essential to the wholesaling business. Though selection of infrastructure, materials, machinery and equipment are important and contributes to a greener environment. For example, for administrative purposes, it is more sustainable if a company uses FSC certified paper instead of normal paper. FSC certified paper are paper that have been manufactured in an Eco-friendly manner while complying to the law and are more efficient than recycled paper. Also companies can shortlist preferred suppliers with more environmentally friendly alternatives (eco-products) or consider the environmental impacts associated with new vehicles being purchased.

High

Supplier Social Practices

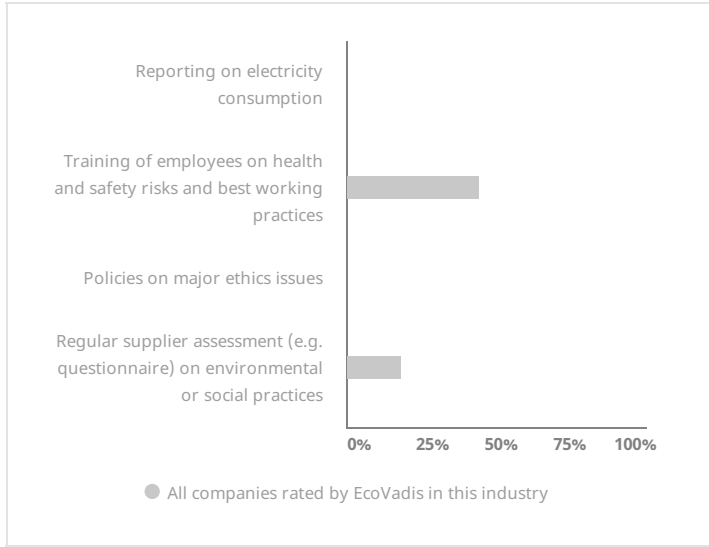
Definition

Deals with labor practices and human rights issues within the supply chain i.e. labor practices and human rights issues generated from the suppliers and subcontractors own operations or products.

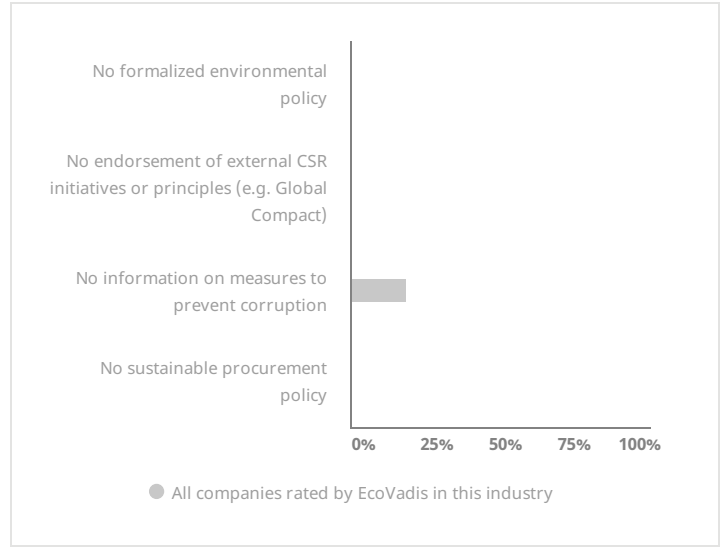
Industry issues

Many companies' most significant impacts on the society occur in the supply chain. As these networks have grown in scale and complexity over the past years, so has the opportunities for companies to promote human rights, improve labor conditions and support ethical business conduct(16). Wholesale businesses should ensure that social performance is considered when choosing suppliers. They should have the responsibility to ensure that they do not contribute to or linked to human rights abuses in their supply chains like child labor, slavery, trafficking, unfair wages or unacceptably poor working conditions. So to reduce the impacts in the supply chain, companies could provide suppliers with a supplier code of conduct which includes clauses on labor and ethical issues and request a signature acknowledgment. On-site audits also help to ensure that suppliers abide to the clauses mentioned in the code of conduct. Checking suppliers/sub-contractors compliance of basic labor requirements through CSR assessments or audits is a way to lower these risks. This would enhance corporate image in the marketplace.

Key industry Strengths



Key industry Improvement Areas



Sustainability KPIs Overview

KPI	All companies rated by EcoVadis in this industry
Audit or assessment of suppliers on CSR issues	34%
Carbon disclosure project (CDP) respondent	10%
Global Compact Signatory	12%
Grievance mechanism or whistleblowing procedure in place	30%
ISO 14001 certified (at least one operational site)	35%
ISO 45001 certification or equivalent (at least one operational site)	22%
Policy on sustainable procurement issues	35%
Reporting on energy consumption & GHGs	45%
Reporting on health & safety indicators	32%

Main Regulations and Initiatives

World Fair Trade Organization

http://www.wfto.com/index.php?option=com_frontpage&Itemid=1

Developing the WFTO Fair Trade System as an affordable guarantee system focused on organizational Fair Trade compliance

Ethics

RoHS II

http://ec.europa.eu/enterprise/policies/european-standards/harmonised-standards/restriction-of-hazardous-substances/index_en.htm

Regulatory

The RoHS directive restricts the use of six hazardous materials in the manufacture of various types of electronic and electrical equipment.

Environment

International Partnership for Premiums and Gifts (IPPAG)Cooperative Code of Conduct

<http://www.ippag.net/corporatecitizenship>

IPPAG Cooperative is made up of over 20 market leading promotional item wholesalers and distributors spread across the world

Labor & Human Rights

SA8000

<http://www.sa-intl.org/index.cfm?fuseaction=Page.ViewPage&PageID=937>

Social certification standards for decent workplaces, across all industrial sectors.

Labor & Human Rights

Standard ISO 14000 (International Standard Organisation)

http://www.iso.org/iso/iso_14000_essentials

The ISO 14000 family addresses various aspects of environmental management

Environment

REACH

http://ec.europa.eu/environment/chemicals/reach/reach_intro.htm

Regulatory

The European Union regulation REACH (18 December 2006) encourages manufacturers and importers of "Substances of Very High Concern" to pre-register them.

Environment

Energy Star

http://www.energystar.gov/index.cfm?fuseaction=find_a_product

Provides a system for rating the energy efficiency of products

Environment

Business and Institutional Furniture Manufacturer's Association, USA

<http://www.bifma.org/?page=JoinUsII>

Not-for-profit trade association involving standards development and maintenance of office furniture product safety and performance standards

Environment

GS1

<http://www.gs1.org/about/overview>

GS1 is an international not-for-profit association working towards improving the efficiency and visibility of supply and demand chains globally and across sectors

Sustainable Procurement

Universal Declaration of Human Rights

<http://www.un.org/Overview/rights.html>

Regulatory

The Universal Declaration of Human Rights (UDHR) is an advisory declaration adopted by the United Nations General Assembly (10 December 1948)

Labor & Human Rights

International Labor Organization's Fundamental Conventions

http://www.ilo.org/wcmsp5/groups/public/--ed_norm/--declaration/documents/publication/wcms_095895.pdf

 Regulatory

The Governing Body of the International Labour Office has identified eight Conventions as fundamental to the rights of human beings at work. These rights are a precondition for 12 the others in that they provide a necessary framework from which to strive freely for the improvement of individual and collective conditions of work.

 **Labor & Human Rights**

Foreign Corrupt Practices Act of 1977

<http://www.usdoj.gov/criminal/fraud/fcpa/>

 Regulatory

The Foreign Corrupt Practices Act of 1977 (FCPA) prohibits payments, gifts, or Practices Act contributions to officials or employees of any foreign government or government-owned business for the purpose of getting or retaining business.

 **Ethics**

United Nations Global Compact (10 principles)

<http://www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/index.html>

The Global Compact asks companies to embrace, support and enact, within their sphere of influence, a set of ten principles in the areas of human rights, labour standards, the environment, and anti-corruption:

 **All themes**

Standard Global Reporting Initiative's (GRI)

<http://www.globalreporting.org/Home>

The GRI is a network-based organization, that has set out the principles and indicators that organizations can use to measure and report their economic, environmental, and social performance.

 **All themes**

Carbon disclosure project

<https://www.cdp.net>


CDP is an international, not-for-profit organization providing the only global system for companies and cities to measure, disclose, manage and share vital environmental information.

 **Environment**

Standard OHSAS 18001 (Occupational Health and Safety Assessment Series)

<http://www.ohsas-18001-occupational-health-and-safety.com/index.htm>

OHSAS 18000 is an international occupational health and safety management system specification.

 **Labor & Human Rights**

United Nations Convention against Corruption (UNCAC)

<http://www.unodc.org/unodc/en/treaties/CAC/index.html>

 Regulatory

The UNCAC is the first leg12y binding international anti-corruption instrument. In its 8 Chapters and 71 Articles, the UNCAC obliges its States Parties to implement a wide and detailed range of anti-corruption measures affecting their laws, institutions and practices.

 **Ethics**

OECD guidelines for multinational enterprises

http://www.oecd.org/about/0,2337,en_2649_34889_1_1_1_1_1,1,00.html

The Guidelines are recommendations addressed by governments to multinational enterprises operating in or from adhering countries. They provide voluntary principles and standards for responsible business conduct in a variety of areas including employment and industrial relations, human rights, environment, information disclosure, combating bribery, consumer interests, science and technology, competition, and taxation.

 **All themes**

Standard ISO 26000 (International Standard Organisation)

<http://www.iso.org/iso/pressrelease.htm?refid=Ref972>

The future International Standard ISO 26000, Guidance on social responsibility, will provide harmonized, glob12y relevant guidance based on international consensus among expert representatives of the main stakeholder groups and so encourage the implementation of best practice in social responsibility worldwide.

 **All themes**

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2- Reducing CO2 emissions from Heavy-Duty Vehicles

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3- Environmental Guidance For Your Business in Northern Ireland and Scotland

http://www.netregs.org.uk/business_sectors/retail_wholesale.aspx

4- Product liability and safety law

<https://www.gov.uk/product-liability-and-safety-law>

5- Redesigning Business Value : A Roadmap for Sustainable Consumption

http://www3.weforum.org/docs/WEF_ReducingBusinessValue_SustainableConsumption_Report_2010.pdf

6- Promoting Sustainable Consumption

<http://www.oecd.org/greengrowth/40317373.pdf>

7- Workplace Hazards

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8- 2007 - 'Warehousing and storage: A guide to health and safety'

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<http://www.laborrights.org/issues/child-labor>

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18- UNGC -10 Principales

<https://www.unglobalcompact.org/abouttheGC/thetenprinciples/index.html>

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