

Appendixes

Development of a capability maturity model for corporate social responsibility

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Appendix A: Development of the definition

This Appendix contains the development of the definition for this research.

A large part of the international discussion about CSR concerned (or still is) its definition. A. Dahlsrud (2008) identifies and analyses 37 definitions and concludes that the definition proposed by the European Commission (EC) in their 2001 Green Paper is the most used or 'referred to' definition.

"a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis"

Dahlsrud concludes that the definition includes all five dimensions for which CSR stands: environmental, social, economic, stakeholder and voluntariness. Together with the highest result from his 'search results' study he concludes that this is the definition of CSR. However, the EC itself adjusts the definition in 2008 (European Competitiveness Report, 2008, page 119), in order to add the strategic nature of CSR into the definition.

*"a concept whereby companies integrate social and environmental concerns **in their strategic decision making processes**, in their business operations and in their interaction with their stakeholders on a voluntary basis"*

In 2011 the EC (European Commission, 2011) completely replaces the definition in 2011 by

"CSR is the responsibility of enterprises for their impacts on society"

This definition is basic and to-the-point, but due to its changing nature, for which the EC is responsible, another definition is introduced.

Late 2010 the International Organization for Standardization (ISO) introduces the ISO26000 guideline on Social Responsibility (SR) (ISO26000, 2010). The guideline was developed involving experts from more than 90 countries and 40 international or broadly-based regional organizations. The choice to leave out the corporate aspect of CSR was deliberately done to make the guideline applicable to every kind of organization. ISO26000 defines SR as:

"the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that:

- contributes to sustainable development, including health and the welfare of society;*
- takes into account the expectations of stakeholders;*
- is in compliance with the applicable law and consistent with the international norms of behaviour;*
- integrates throughout the organization and practise in its relationships.*

(Activities include products, services and processes; Relationships refer to an organization's activities within its sphere of influence)"

These definitions are provided by a political commission and non-profit standardization organization, aimed at providing the corporate branch of a cohesion on the CSR subject. A definition provided in the academic literature by Carroll (1999) of CSR is

'The social responsibility of business encompasses the economic, legal, ethical and philanthropic expectations that society has of organizations at a given point in time'.

Carroll's definition includes the economic aspect besides the ethical, legal and philanthropic aspects of CSR (Carroll 1979). A company is responsible for making a profit, to keep on delivering its services and products to society (Carroll and Shabana, 2010). The CSR definition in the ISO26000 does not mention the economic factor explicitly, which forms the 'corporate' factor in CSR.

Definition applicable for this research

The definition of CSR, should include the dimensions economical, corporate, social, environmental, stakeholder and in certain extend voluntariness. The voluntariness level of CSR depends on the topic of CSR, the company's position in the market and stakeholder influence concerning CSR. A company can do more than the minimum requirements of its stakeholders, which is considered as the voluntary addition of CSR dedication on top of its minimum CSR requirement.

The impacts that a company makes are divided in economic, social and environmental dimensions.

"The economic, legal, ethical and philanthropic responsibilities of a company or organization for its economic, social and environmental impacts on its stakeholders."

The types of responsibilities (economic, legal, ethical, and philanthropic) reflect the responsibility pyramid as introduced by Carroll (1979).

Appendix B: Semi structured interview lay-out and questions

Interview

Qualitative interviews upon research questions 1 and 2.

Interview is conducted in English, to skip a translation barrier and a possibility of data loss during translation.

Goal of the interview:

- The goal of the interviews is to investigate the sub questions 1 and 2.

1 Investigate whether there is support for the theoretically established reciprocal link between the locus of innovation management and the locus of CSR.

2 Investigate the opinion of HMC employees upon an innovation process for CSR integration in a company. The CSR innovation process is formulated in a qualitative capability maturity model that is accompanied by actions that should be done in order to progress to the next stage.

The selected interviewees have a link to either one or both questions.

Structured vs unstructured

This interview session consists out of open questions to maintain a qualitative character. The only thing that is structured are the main questions itself and their sequence. A build-up is present according to the same theoretical build-up as with the thesis content. First CSR is discussed, then its link to innovation management as an organizational innovation, followed by the theoretical model as formulated in the theory of Q2. Then it is asked whether a set of actions should be included in the model to provide companies of a structured method to innovate themselves towards a stage they target at.

The interview questions are structured as following:

- Introduction questions concerning sustainability, CSR and its daily relevance.
- Q1 questions regarding the innovation – CSR relationship
- Q2 questions regarding the capability maturity model and its stages
- Q3 questions regarding the related suggestions for improvement actions
- Q4 questions regarding the link with the maritime industry, especially installation contractors

Q1 relates to sub-question 1

Q2 relates to sub-question 2

Q3 relates to sub-question 3

Q4 relates to the general relation between CSR and the maritime industry

(all sub-questions are stated on the last page)

Interview background

This interview session fulfills several goals; however the main objective is to gather qualitative data to use in a MSc thesis project about corporate social responsibility and the development of a capability maturity model to 'measure' a firm's CSR status.

The interviews shall be conducted with the purpose to:

- 1: assess whether CSR is a form of organizational innovation
- 2: assess whether the model is clear to potential corporate users
- 3: assess if the model is complete
- 4: assess the company by asking for the perceived position of the company and by a detailed questionnaire.

The answers of the interviewees shall formulate qualitative data to assess the theory of the literature research and to assess the firm. The firm assessment is a validation process on itself.

Questions

The first question is aimed for starting the interview after introduction and concerns the interviewee's knowledge on CSR.

Q Introduction

How do you see Sustainability? Discuss the wide interpretation, and the definition that the interviewee provides.

Are you familiar with the term 'Corporate Social Responsibility'? How did you become familiar with it?

When not familiar with CSR, delineate the subject and its relevance to him/her and its relation with sustainability. Further, discuss the definition and the goal of CSR.

If familiar, discuss the knowledge on CSR, its definition and the application of CSR.

CSR: Taking the responsibility of a company's impacts on society, economy and environment.

To be more specific:

"The economic, legal, ethical and philanthropic responsibilities of a company or organization for its economic, social and environmental impacts on its stakeholders."

Note on the reaction the interviewee gives on the definition of CSR.

How does this change your view on CSR or the responsibility for CSR, if it changes?

What level of CSR do you think HMC integrates in daily business? On a scale of 1-7

How is CSR incorporated in your daily task? On a scale of 1-7

Do you think that every company should aim for a CSR dedication or that it is a matter of choice? Regarding the strategic market position of a company.

Q1 Innovation – CSR relationship

During the literature research I realized that CSR has the potential to be acknowledged as an organizational innovation. This based on the fact that CSR aims to ‘innovate’ an organization towards a higher level of responsibility for its impacts on society, environment and economy.

How do you see the development (progress) of sustainable activities within a company?

Could it relate to an organizational innovation when it is completely new to a company? or should it only be described as a change?

How do you think a company innovates or progresses towards a higher level of sustainability?

Q2 maturity stages model

CSR can be implemented in different types of companies, in different ways with different starting points. Thus when a company actively wants to participate in CSR activities, ***where should it start?***

I've further build on a Capability Maturity Model that already was established, but I've broadened the characteristics of each stage with information out of the ISO26000 guideline and the UN GC principles.

It is a 7 stage model, in which a company can assess itself and its position regarding CSR. Based on the position it targets at.

How would this help company executives, managers, employees and external parties???
What is your opinion on such a model?

Perform the analysis of the questionnaire to generally assess the company.

Discuss on the general question and outcome

Perform the in depth questionnaires per topic. Only if time allows.

Discuss the outcome

Opinion on the method?

Any changes in perception on CSR itself?

Any changes in perception on the relationship between CSR and HMC?

Would this help a company to organizationally innovate towards a higher level of CSR dedication and implementation?

Do you think it needs adjustments/additions?

Q3 Related improvement suggestions

Based on the differences of the characteristics between the stages and the assessment of the (or a) company, a set of actions shall (can) be made to further develop its CSR dedication and sustainability.

How do you see this?

A standard set of actions is formulated for each stage to progress one stage further. This shall be included in the model.

Do standard actions to improve a company have any worth?

Show the actions and expectations regarding the outcome of the analysis done in Q2.

What's your opinion on them?

Do you think this is an opportunity to organizationally innovate a company?

Q4 Relation to the offshore industry

CSR and its application in the maritime industry.

Would CSR be applicable to the offshore? How and why?

Could the overall model and its suggestions for innovation enable the maritime industry to further its overall responsibility for the impacts it has?

Where would you generally scale the offshore industry? From dismissing to transforming?

Where would you generally scale HMC? From dismissing to transforming?

Appendix C: Interview results and analysis

Interview analysis overall

This document contains the analysis of all the nine interviews as conducted. All inputs from the interviews are analyzed, agglomerated and concluded on. The structure of this analysis is the same as the interview structure. All answers are analyzed per question and each question is concluded on itself.

The interview answers are provided in the chronological order in which the interviews were conducted.

A QA/SHE manager

B Project Manager

C Commercial Manager

D Supply Chain Manager

E Equipment Supply manager

F Asset Manager Thialf

G Business Development Analyst

H Sr Innovation advisor

I Engineering Manager

Questions

The first question is aimed for starting the interview after introduction and concerns the interviewee's knowledge on CSR.

Q Introduction

How do you see Sustainability? Discuss the wide interpretation, and the definition that the interviewee provides.

A

Mr. Koning: Sustainability is part of the overall process of a company and not a separate part with a separate index. A sustainability index does not have a real value on itself. Such as Shell, they're on the top of the list but are also drilling now on the artic; is that sustainability? From the people-planet-profit way of thinking, the sustainability process should be integrated in the company.

B

Mr Jansens: I think of different activities a company takes in order to help local communities and things like that. But could you explain a little bit more on CSR?

C

Mr Dewbre: I see sustainability as a personal mindset of people and a topic that is growing among people. The awareness about sustainability is increasing in people their minds and thoughts and people are becoming more aware of their personal impacts.

It's something that people were not really talking about 10 years ago and now it is a growing interest and topic of discussion. I suppose there is some regulatory side to CSR but in the bigger picture it has more to do with the way people think.

D

Mr Poleij: Sustainability, I see that as the possibility for a company to continue its activities by looking at the market and take decisions in time in order to change and adjust to the market demands. To maintain the market position a company has.

Tony: So you are specifically referring to the economical sustainability?

Mr Poleij: Yes, but a company also needs to take care of its employees and people. A company needs it people to execute the work and make profit so it also has a responsibility towards its employees.

Tony: And sustainability for you personally is surviving on the long-term?

Mr Poleij: Yes.

E

Mr vd Veen: *I see sustainability as a way of working for a longer period and it will also be profitable for longer period. It is a vision for the long term to keep a right of existence.*

Tony: *Do you see any specific topics within sustainability?*

Mr vd Veen: *I'm an equipment supply manager and I have to do with maintenance and investments in equipment. But you can also look at projects, by questioning "how do you set up a project?" which can also have a sustainable factor in it. You can also look at it from a financial perspective.*

F

Mr Zijderveld: *(begins at 11:12 minutes and seconds of the recorded file with his answer to this question) I think sustainability has everything to do with taking responsibility. Taking responsibility in your personal role, but also in your corporate role and as a company. I think it is an obligation towards our future and everything that has to do with our future and to be aware of what we're doing. What the impact is of what you're doing. We call it sustainability, that's how I see sustainability: taking responsibility.*

Tony: *Taking responsibility for the company's impacts?*

Mr Zijderveld: *Yes, it means that you have to think about what you're procuring and producing as a waste. Don't just accept what you're presented with but think about your impacts and usages. It is in anything you buy and you consume. Waste has to be recycled.*

Tony: *And what do you think about sustainability?*

Mr Zijderveld: *I think we (HMC) are trying hard but not achieving much, yet. There is not yet a breach in sustainability. But off course we are in the middle of a conflict of interests; we operate in the oil industry. We are in a very volatile industry, oil and gas is a type of resource that is just being extracted from the earth and nothing positive is given except from pollution and waste. On the other side of the conflict we are part of the oil production, which is needed for the energy industry. We are all demanding and consuming more energy and all these people are in need of energy. And up to now we are not yet producing other types of energy that can supply the entire need of energy. We all want to drive our cars, which require energy during production, its service time and during its recycle process. It all costs energy, but we're causing the pollution on the same time. We all want to have warm meals and eat bananas. The production and transportation requires energy, which its current form is mostly oil and gas. And HMC is performing its role in the oil production, as good and as responsible as we can. Or at least we try to.*

G

Mr Giordano: *Sustainability can be seen in many ways, but sustainability is basically trying to find something that is in balance with all the elements that take part. It is a balance to for instance the world. It can be very big such as the world, or very small. But it should be something sustainable*

and not in the deficit of something or somebody. That's my perception of sustainability, not to create a deficit, because a deficit would be unsustainable.

Tony: And what do you think of sustainability?

Mr Giordano: I think sustainability has been undervalued in the past, due to some older principles. I think that one of the biggest examples is the latest credit crisis, which in a way is caused by a lack of sustainability by the banking institutes. They started to base their principles to also sell loans to people who can't repay their debts, this is by principle unsustainable. And there for this kind of logic of unprofitable situations caused that the banking institutes are now in trouble.

Sustainability was in the past driven by outside business principles. And there have to be made a legal sidestep. Sustainability is now being connected to sustainable energy; on the other hand sustainability can be applied to all kinds of other markets and topics. But also sustainability is something that society should have.

But also in the past there were large concerns in industries. In the way they were sustainable, not to the world but to their immediate surrounding and sphere of influence they were. They care for their own close-by society and they may abuse their far-away society. Those were the years between 1600-1900, the colonial years.

What we've seen is that it did become sustainable from the moment they did lose this principle. But then the negative influence did reach their close-by sphere of influence. If we go back to the 70's were we had the sour rain. Chemical factories in our backyard caused the rain to become polluted. This is comparable with the banking crisis of today.

Due to the west having become too liberal we were missing some self-imposed minutes, a self-reflection on our actions instead, we only saw (or still see) the only thing that is coming back is revenue. Now some more rules are coming up you see sustainability is a trend. It is stimulated.

In some other countries fear for a bad future is a drive to entrepreneur in sustainability. We need to find some universal principles on how we should see the world. This would drive the sustainability actions all over the world. But this shouldn't be driven from fear, from rules or from a priest who says something is good or bad. It has to come from the perception that what you do is a good thing. That is in my eyes the most critical change that needs to happen.

H Zandwijk innovation advisor

Tony: Are you familiar with sustainability?

Mr. van Zandwijk: Yes, I'm familiar with sustainability.

Tony: And what is your perspective on sustainability?

Mr. van Zandwijk: I think sustainability will have a great role within the future and the future of HMC. It will become important in the years ahead of us, and actually it is important now already but it will become more important over the years.

I think one of the triggers will be when the industry moves to the arctic, where the environment is supersensitive. So we have to operate in very secure methods and more careful. But what you will see is that when practice is developed, the industry will move to the arctic in fast steps. And when the methods are developed to work in a very clean and neat way, why shouldn't you do it in Indonesia or Australia then?

And the argument “not to do so” is in conflict with your company and industry attitude. Especially for HMC, where we want to be the best in what we do. And the trend is already visible, to want to work more sustainable, since a couple of years. However the awareness here is rather low I would say.

I expect that it will raise to a higher level in the next 10 years.

Tony: And is this in the way HMC executes the work?

Mr. van Zandwijk: Yes, I also think we already do some things such as sail with economic speeds to save fuel and emissions. The first step I see is in fuel. Types of fuel, such as more environment friendly types of fuel or LNG fuel. Or emission saving technologies that saves CO₂, NO_x and other particles. Maybe making a step to liquefied gas, which is now already asked to use for working in the Antarctic environment.

I Dijk Engineering Manager

Mr Dijk: Sustainability is a term that is very broad and very wide. You can have a look at how a company deals with its employees and reflect that with the term sustainability. Also the relation between a company and its responsibility for the environment, is that sustainable?

We are a marine contractor and we have a responsibility for the environment. Our ships sail in the sea and it is our responsibility to minimize the impacts in the sea. And we also have the responsibility for our employees that they can work in an environment that is safe and stimulating. And the responsibility that our employees have a place to work in the future.

Tony: So sustainability for you is not only the responsibility for the environment but also the responsibility a job guarantee in the future for the employees of HMC?

Mr Dijk: Yes, that and that the company can exist today but also shall exist within 20 years' time. Do you have any specific target within the sustainability topic?

Thesis Analysis on 'How do you see sustainability?'

- Future responsibility, responsibility for long term survival

This explanation for sustainability was given in different forms by different interviewees. Sustainability means a long-term survival of the company. This holds that the company must fit into a future picture of the world and society where it earns its position and satisfies the needs of society. By doing so the company can secure a future position and provide employment to its employees and future employees. Since society and HMC employees are becoming aware of the need for negative impact reduction on society, economy and environment (and an increase of positive impacts), everyone needs to take its responsibility. Taking responsibility for the impacts of a company is seen as way to earn that position in the future society and economy.

The second thing is that sustainability itself is something upcoming. Since companies are becoming more and more aware that they have to comply with future needs, sustainability is a topic that is subject of growth within companies.

- Balance

What was said was that the company should balance its impacts and its needs. A balance coming forth from the people, planet and profit perspective. The PPP perspective was only mentioned twice

however the idea of a 'certain balance' between all impacts and gains was provided in most interviews. This is also linked to the taking responsibility idea. Companies need to take responsibility to decrease its negative impacts and increase its positive impacts in order to strive for a balance between in its impacts.

The different sectors impacts that were provided: financial, environmental, social that are compliant with the factors of the definition of CSR.

- Trend & Awareness

Sustainability is seen as a trend, something upcoming that is here to stay and will become more important. It is seen as a mindset of people by which they work. Because people are becoming more aware of the sustainability fact, they apply its idea more often into their daily business and are more aware of the performance of a company.

HMC Analysis

The idea of sustainability itself is consistent through the interviewees: taking responsibilities for today's and future issues to secure a right for existence.

Sustainability will become more important in the future for society and HMC.

Are you familiar with the term 'Corporate Social Responsibility'? How did you become familiar with it?

When not familiar with CSR, delineate the subject and its relevance to him/her and its relation with sustainability. Further, discuss the definition and the goal of CSR.

A Koning QA/SHE manager

Mr. Koning: Corporate Social Responsibility doesn't have to do with a position of a company but more from my personal basic beliefs. Believes such as why you are on earth. We have to deal with nature, work and deserve an income somewhere. You have a certain position you need to deserve. From that perspective you always need to take into account the people around you. For a company the economic side is important because it needs income to develop.

B Jansens Project manager

From Mr Jansens' first answer it became clear that he had a vague idea about corporate social responsibility and sustainability, but that corporate social responsibility needed to be delineated, as I did.

C Dewbre Commercial manager

Mr Dewbre: Well you can call it as a buzz word but is a certain way of thinking about the society, environment and economy. I heard it from other clients, other companies in the industry or reading about it in the press. But I think it is mostly due to the awareness of acting responsible.

D Poleij Supply Chain manager

Mr Poleij: No, not really. I know what it means and in my opinion it means taking care of your people. In the five years that I work now at HMC I've seen some changes in management and in the way HMC works. HMC is a contractor and we need to get the job done. In the way we used to work, things would sometimes go wrong. Situations existed where people shouted at each other instead of solving it in a more proper way. I think Heerema still can improve on this subject through the whole organization, from top management down the lowest levels of the company.

E vd Veen Equipment Manager

No.

F Zijderveld Asset manager Thialf

Mr Zijderveld: Yes, I am. It is not a new term. Sometimes the words change but not the intention. A corporation like Heerema (HMC) or, any corporation, like the hospital on the other side of the street (LUMC lies on the other side of the street), have social responsibilities. We have to take care of our employees. We have social responsibilities because we are part of a community and a country.

G Giordano Business analyst

Mr Giordano: Yes, i am.

Tony: And how did you become familiar with it?

Mr Giordano: By reading literature from other industries, or reading basically from other companies. And their lack of CSR. You mostly read something when it goes wrong, when the company does something wrong.

Tony: So due to negative impacts by the company...

Mr Giordano: Yes, mostly you read that companies are doing very bad on this and almost never you read that a company is doing very good on this. I'm pretty sure that HMC performs well on these things.

H Zandwijk Innovation advisor

Mr. van Zandwijk: I can guess what you mean with it, but that's different than being familiar with it.

I Dijk Engineering manager

Mr Dijk: Yes, I have seen the topic before but I did not specifically researched the topic.

Thesis Analysis 'Are you familiar with CSR'

- Awareness

CSR: awareness of acting responsible. Acting responsible in different topics that apply to the company. It is heard at clients, industry and the press.

- CSR content

Most interviewees were not familiar with the topic CSR, but they were familiar with sustainability. The idea they gave behind sustainability was that a company secures its future by acting responsible. This means they are aware of sustainability and that a company needs to act responsible, but that a further definition lacks for the most interviewees. Is this definition necessary? Yes, it is necessary for the awareness of the responsibilities a company CAN take in order to be more responsible. Managers first need to be aware of the aspects in order to act for the sake of sustainability.

-> question is whether the definition clarifies CSR and sustainability.

HMC analysis

Most of the interviewees were not familiar with the topic CSR or explained it in a different way. Here the CSR content analysis is also applicable to HMC.

If familiar, discuss the knowledge on CSR, its definition and the application of CSR.

CSR: Taking the responsibility of a company's impacts on society, economy and environment.

To be more specific:

"The economic, legal, ethical and philanthropic responsibilities of a company or organization for its economic, social and environmental impacts on its stakeholders."

Note on the reaction the interviewee gives on the definition of CSR.

How does this change your view on CSR or the responsibility for CSR, if it changes? (also the remarks on the definition are stated at this question)

A Koning qa/she manager

Mr Koning: For me, philanthropic is not something that should be included in the social responsibility. Philanthropy is something that when you're rich, you give away money. However this depends on how the money is earned and where it comes from.

Problems can be recognized and a company can integrate or address the problem. This is sustainability. Giving away money is more a short-term relationship where problem solving is more long-term.

B Jansens project manager

Mr Jansens: This is a wider approach than I initially thought. The first things that I think about with CSR are activities such as our Angola projects where we also help the local community to develop. But in a wider perspective we also have several sport activities that are aimed for collecting funds to stimulate specific charities, but also to make a statement in Leiden as a city and community. This to make sure that people in our local geographical area know what we do, and to build a proper reputation for HMC as a committed employer.

Mr Jansens: This is a wider approach and definition than I initially thought. HMC takes its responsibility in different geographical areas. In Leiden it performs sport events for its employees, in Angola HMC builds different support facilities for the local community. So more activities can be categorized under CSR than I initially thought.

Tony: Are these activities more involved in the daily business of HMC operations?

Mr Jansens: These activities are not in our daily business and not part of our daily job. I think that our public relations are involved in these items and I'm not involved in these activities so I don't know how these activities take place.

Tony: And fuel saving initiatives? Could those be part of HMC's daily business?

Mr Jansens: To be honest I'm not sure. Off course we are looking at it from an environmental point of view but also from an economical point of view. We try to contribute to that as much as we can. We have quite some initiatives in safety, often with our client involved, and that is often also related to environmental issues. Environmental issues are also discussed with our client. The daily business also holds contract negotiations. Sometimes the client thinks too much on the economical side, especially when the production of a certain facility is involved and jeopardized. From experience I know that we sometimes had to say to a client that an action couldn't be done as how they wanted it to be done. We then said that we needed a specific type of equipment and more time in order to

make sure that the risks are limited and to prevent any spill injury or other hazardous situation. I've got this experience from some removal project and in the end the client was happy with the way we executed the project.

It's also related to reputation. We don't want any photograph in a newspaper of one of our vessels being involved in an oil spill. But we also don't want to cause any harm to the environment. That's also part of our policy to keep that in mind.

We always take care of the environment and make sure that any risk is mitigated and this is also part of our daily task. It is our social responsibility to make sure that the planet and environment stays as it is, or is not caused any harm by us.

Also for safety measures concerning our employees and contractors, we always try to make sure that our employees leave our vessels in a better condition than when they come aboard on

C Dewbre commercial manager

Mr Dewbre: This doesn't change my view, the definition reflects my thoughts and pretty much combines all ideas. Health and safety are not mentioned. (Tony: These are incorporated in the social and environmental aspects)

Ah, than the definition wraps everything up. Health and safety are highly prioritized within HMC but if these are included than it is clear, but there is more focus on the environmental aspect in this definition. However due to the fact that Health and Safety are already a high priority, it is good that there is an extra awareness on environment.

Grant was of opinion that in the definition the environment factor is more present than safety and health. Because of the fact that Environment is stated in the definition and Safety and Health are not. In the offshore Safety, Health and Environment are brought under attention by the HSE principle. In HMC this is carried out as SHE because HMC is of opinion that Safety comes before Health. How can one ensure health without safety?

Tony explained to mr Dewbre that Health and Safety are categorized under social and safety also partially within Environment (Safety for the environment). However, Tony asked Mr Dewbre whether he missed the Health and Safety aspects explicitly in the definition, since these are on a high priority within the offshore industry and certainly within HMC.

Mr Dewbre: No, in the way that Safety and Health fall within the social and environmental aspects means that the topics are covered and that's all that is important. I can also see that legal and ethical responsibilities are covered which means that getting someone killed or injuring someone is not wanted off course.

D Poleij Supply Chain manager

Mr: Poleij: My opinion doesn't change but this definition is also very broad. I'm not sure what is exactly meant by this definition, or what the actual topics are.

I think that the ethical and legal responsibilities are covered by our current code-of-conduct program. The economic responsibility is covered by the board and the owner, who always have a good feeling about what is going to happen and when decisions need to be made to build another ship for example. Philanthropic responsibility is something that is also organized within HMC. For example we sponsor specific topics and every December people can hand-in their Christmas gifts from Vendors so they can be auctioned. The profits from the auction go to a selected charity and sometimes the board doubles the profits.

E vd Veen Equipment supply manager

Mr vd Veen: Off course I see the social responsibility of a company. The economic part towards the stakeholders, otherwise a company can't exist. On a social way as well and the environment plays a part as well. I think the social and the economic parts are less present than the environmental part. I think the environmental part is the strongest part within HMC. And this is also a little bit longer in place, I think. The economic is the last one that is enforced.

Tony: I've categorized the safety and Health aspects of HMC's business under the social and environmental factors.

Mr vd Veen: Well I don't think that only two factors are important, economy is important too otherwise the company has no right of existence. What's the most important? I think that the most important overall is that we can perform our job. In order to do so our safety part must be correct.

Tony: Is it a balance between economic, social and environmental, to have HMC perform its job?

Mr vd Veen: Yes it is, because in order to get jobs we need to ensure the safety of our employees, subcontractors and the environment. So in order to perform good in the economic aspect, we need to do good in the social and environmental aspects.

For example: A subcontractor of us didn't took care of its employees. It didn't provide the proper PPE (safety clothing). At the end the safety aspects were a cause for problems and this lead the company itself into problems.

Tony: Do you think HMC needs CSR?

Mr vd Veen: Yes, I think so. I also think that HMC has got this already in place. If you would interview the industry whether HMC is a responsible company, than I believe the response shall overall be positive. I also see HMC as a social company. HMC has one owner, this is also a benefit for the company as the owner has a face and everybody can talk to him, it is a man with a warm heart and it is somebody for who you would like to work. This makes HMC a very social company.

Tony: This reflects the dedication and willingness to work?

Mr vd Veen: Yes, I think this reflects the willingness to work of employees.

F Zijderveld Asset manager Thialf

Mr Zijderveld: I think it is a good definition. I believe our owner has good vision on how to be responsible. It is an advantage of a family owned company like Heerema in contrast to a shareholder company. A company should have a very clear view of what company contributes to this society. What is the ultimate target of this company? That's a question that must be clear for a company. The second question is: How does the company wants to do it? How do you want to produce and how do you want to do your work. These are two answers with which a company can position itself in the market and differentiate itself from its competitors.

Tony: Do you think HMC already functions on a wanted level of CSR dedication or do you think HMC needs to do more?

Mr Zijderveld: We, and every other company or person, have a self-image but you should ask society. How does society believes HMC is operating? It is the image that is created by society by what they hear and see. From what I hear from employment agencies, sub-contractors, clients or from the people who live in this area, is that there is a very positive view on Heerema. However, one can always improve.

There are a lot of discussions that I have with people who ask what I do. Those people are sometimes very skeptical because we are in the oil and gas market, which is a market with a negative reputation. Then I explain them what we do and how we do it. What we produce and the services we provide. And then it turns out that they have a complete misplaced image of our company. That is due to lack of information or knowledge. For instance we are also present in the windmill services and people don't know that.

Tony: There are always skeptical people towards the oil and gas industry but people also drive their own cars.

Mr Zijderveld: Yes, without oil people wouldn't have food 3 times a day on their table. All food is produced with the input of oil and gas, and transportation takes place with the requirement of oil or gas.

Sometimes I ask these skeptics: How did you come here this morning? Whether it is by car, bike or by foot, it uses some sort of oil or gas product during manufacturing, its lifetime or during transport.

Even water is needs to be pressurized to flow to the place where it's needed.

G Giordano Business analyst

Mr Giordano: No this doesn't change my view, it highlights my thoughts that CSR concerns everybody; from the shareholder to the people who live besides this building.

It is interesting that you integrate philanthropic and economic. This is almost redundant as philanthropic also covers the economic side of making money. A company that makes money can employ people, and employing people is a form of philanthropy.

Mr. Giordano: on the other hand the president of the world bank said, after the 9/11 attack, that basically what happened was due to western civilization that neglects several parts of the world, there was a place in the world for terrorism to arise. Poverty and the lack of perspective made a pocket for terrorism to arise.

So the unwillingness of some to spread wealth has come back in the form of terrorism.

If I look to our industry, I would see also philanthropic actions. A few years back, when we would have a potential place to work but there isn't a hospital we would build one. However we had placed a hospital and have doctors and nurses train local people, after we left the hospital become useless. The supply wasn't taken care of and without supply the hospital would stop to exist. So our intentions were good but the lack of after care is still present.

So I like to have a more economic type of impact and really leave a business their so they can still keep making revenues after we have left. But i would be careful in the use of philanthropy, the research side is positive but the charity side could be useless after all.

Sometimes you can be better to spend money on scientists to research philanthropic causes than to provide money to people who can't be responsible for the spending of that money. That can be much more effective. Good argument by Fabrizio

H Zandwijk Innovation advisor

Mr. van Zandwijk: No, it doesn't change my view. In fact it is an issue that is coming up. Also here in the innovation department the subject is coming up. A couple of years ago nobody mentioned the subject and now we are researching the noise produced while pile driving, what was triggered by the wind industry because the wind industry is green wants less pollution when it is installed. You can place a wind turbine but the fastening of the foundation makes a lot of noise. This isn't something that is solved easily. One cannot easily damp it. So we are looking for alternatives such as suction or vibrating the piles into the ground. This is going now for five years and the first solutions are coming up now.

These topics will only rise in the coming years, other noises we produce and cleaning of ballast water for instance. Taking in water in tropic waters in the ballast tanks, then we can't just let it go in arctic waters. We first have to wash it and clean it. In the future we shall have to add equipment to do so.

Tony: And how are these developments triggered?

Mr. van Zandwijk: Off course through government regulations. When there is a limit on noise production then we have to meet those limits. So government rules but also pressure from our owner, Pieter Heerema is asking for more green solutions and Jan Pieter Klaver as well (CEO). And those questions are here in the innovation department being translated in researches to become greener. Due to those high range requests we'll see more of sustainable activities within HMC. And our clients the oil companies are operators in the industry and need to operate in the arctic, so their demanding more sustainability too.

Tony: They also have to coop with the focus of the media on the work in the arctic.

Mr. van Zandwijk: Yes, indeed. So Shell is trying to get the work off the ground in Alaska, and Greenpeace is protesting against that. And after the latest incidents it seems that Greenpeace is more right than shell. Their drill vessels already went off the anchors.

Mr. van Zandwijk: I think that the economic factor will always be the leading factor, because the company needs to make money to have a right for existence. But in order to make money you need to have the people and thus you need to be socially capable. And the same is for the environmental aspect otherwise you would lose your contracts I think. Clients set specific requirements in their contracts and if you can't meet those then you're not being economically viable because you shall lose contracts.

In that context I see environment becoming a very important subject in the future. It is now already playing a strategic role in our decisions for future demands. We now have the Aegir, a new ship and it was the question whether we would have the options for LNG or other environment friendly fuels.

Because maybe it is now not yet mandatory to run on such fuels, but maybe in the future the oil companies will demand that your ship runs on LNG. When that happens and you can't, then suddenly your vessel becomes worthless.

Tony: It is an investment to do it now already.

Mr. van Zandwijk: Yes, it is an investment because we're thinking 30-40 years ahead. And today it is not a strict requirement yet but maybe in the future it could be. We shall see what the developments shall be in the coming 10 years.

Tony: Is the Aegir capable to sail on LNG?

Mr. van Zandwijk: No, not for now, but it is possible with some engine adjustments just like with a car. But the Aegir does run on clean fuel. Low sulfur and low NOx based fuel.

I Dijk Engineering manager

Mr Dijk: This clarifies what I was already thinking. It makes it clear and I agree, so nothing changes. I now also know that the social part is not only the part where the employer is responsible for its employees but also for the people living nearby. Further it doesn't change anything, it is about bearing the responsibilities for its impacts which I already assumed.

Thesis analysis 'how does this change your view?'

- Clear and confirming definition

For most interviewees the definition is clear and confirms the thoughts of the interviewee. It clarified the topic but not in such a manner that it was completely new to them or that it changed their existing perspective and knowledge.

- Extensive answers

Where most answers were that their view was not changed, most interviewees did however provide an extensive answer on the factors in the definition and tried to sketch examples of a balance of the factors. So there the idea that sustainability is a balance between several factors came back. And that it is a responsibility to take care of those responsibilities.

The definition did not change any perspective of the interviewees, it only confirmed what they already knew and then contributed/added to their existing knowledge. Especially the core of meaning of CSR, which is bearing the responsibilities for the impacts a company has, is already present. The definition widens the scope of the responsibilities and factors. The Engineering manager stated it very simple and clear.

- Trigger for sustainable developments

Government: When there is a limit on noise, then we have to meet such a limitation.

Owner: Pieter Heerema asks for green solutions, then that high ranked pressure ensures a management dedication and a output from the bottom.

- Dedicated Owner

A dedicated owner is mentioned as a reason for activities that happen within a company. But also for activities that do not happen within a company. What is mentioned is that the owner has a warm heart and a clear view on what should happen. The employees find the owner a man with a warm heart someone for who they like to work for.

On the other side, several years ago the company was not performing good and the owner fired the board and took over control himself. When doing so, he also terminated all non-core-business activities, of which the sustainability club. Thus the owner was also responsible for killing some positive impacts on the sustainability factor, even though the reason was corporate survival.

HMC analysis

In general the definition did not changed interviewees their view but it did contribute to a wider perspective of responsibilities and factors. The interviewees were all eager to think of examples of the activities that HMC performs.

What level of CSR do you think HMC integrates in daily business? On a scale of 1-7 (before showing the model

A Thom koning qashe manager

Mr Koning: I think we did and still do a lot on a daily basis concerning CSR, however it isn't on the radar of everybody. For the port Ambon (Angola) project, of which I was part, we did an impact risk assessment for a part of the loan we need to get from the Dutch government.

A part of the beach, which was planned to be the location of the port, was the breeding place of sea turtles. We managed that and use this also as an example of our Social Responsibilities.

Our Vessels are on the sea and each vessel separates its waste streams. This is done on a daily basis but isn't something that is recognized daily and onshore.

There are different initiatives from onshore and offshore personnel, corporate or private, that do happen but that are not managed or executed under one strategy or supervision. It just happens within HMC.

Current yard manager in Angola is involved in an initiative that he started for an orphanage. The orphanage didn't have any good materials or application and the manager took the initiative to help the orphanage. It is a private initiative but he uses HMC to get the money. This is a very local example.

Another example is a spinning marathon that was organized here in the Leiden Office, to raise money for KiKa, a child cancer institute to perform research.

I think a 5 to a 6.

B jansens project manager

Mr Jansens: I think it is quite high, but there is always room for improvement. A 6 (SIX)

C Dewbre commercial manager

Mr Dewbre: Well I think it differs per subject. Mr Dewbre looks carefully at the definition. It is a blend of different subjects and there for the outcome is also a blend off course. As example with legal we're really high, most probably on a 7 or a 6 at least. However regarding the philanthropic side of the company I think HMC does less compared to others in the industry, thus score lower. However we do organize events and sporting events. In general I think we score already pretty high, a blended 5.

Tony: Do you think that the philanthropic factor should be included or should I see that as a separate responsibility of the owner of the company and not as a responsibility of the company?

Mr Dewbre: I think that the philanthropic factor is part of CSR and that there should be a place for it. To give something back to a community should be part of a company. HMC does do that, however compared to other companies HMC does less, I think.

D poleij supply chain manager

Mr Poleij: the legal department off course formulates and executes all legal related inquiries. I think it differs over the departments. Some departments perform better on CSR related aspects than other departments.

Tony: Yes, the engineering department, for instance, also designs for safety.

Mr Poleij: Every procedure and every project starts with measures to guarantee safety. This safety is guaranteed through different departments of the company.

In overall I would provide HMC with a 5.

E vd Veen equipment supply manager

5-6, because there should be always room for improvements.

F Zijderveld Asset manager Thialf

4-5

G Giordano Bussiness analyst

Tony: How does HMC integrates CSR in its daily task?

Mr Giordano: 5, I think this company performs better every day in the context of CSR. Back in the days when i started working for this company, 24 years ago, we didn't do much about it because we just had to make the money. But now we are taking care of this aspect more and more to secure our future.

It varies from our perception on safety to seeking for a way to successfully make use of local content in our projects. When i started safety was seen as a burden by the offshore crew. They found it to be too warm but now they d appreciate it and even demand better safety or suggest improvements.

And in the past local content was a thing in a contract with a sum of money attached and we were

breaking our heads on where to spend that money.

But now we use local content as an element to boost the competitiveness of this company. Because if we can successfully integrate local content as a workforce, it would cost a fraction of what expatriates (expats) would cost.

H Zandwijk Innovation advisor

4

I Dijk Engineering manager

Mr Dijk: For the structure I give HMC a 3, because a lot of actions do happen however unstructured. There is no top layer vision or mission, only support from the management board. For the content of single actions I give HMC a 4.

We are aware of our environment and society, we integrate into the Leiden community and take part in events. We also do a lot of effort to limit environmental impacts.

Thesis Analysis 'HMC daily task'

Is there a link between the knowledge of CSR and the initial grade?

NO – see document 'total of questionnaire' in the map interviews that sums all grades provided and a yes or no whether the interviewee had knowledge on CSR. The range is from 3-6, the range for the yes voters ranges from 4-6. Since the 3 was from one person who did not delivered the questionnaire either this 3 can be dropped.

- Non figure related outcome

Nobody

- Always room for improvements

The attitude within HMC is that there should always be room for improvements.

- 'It just happens'

The QA/SHE manager said about sustainable activities that they 'just happen within hmc'. This is not done under one strategy or department but just happens through the company and its different departments. This is not generalizable for the use to other companies.

->Thus this actually only happens when somebody who is stimulated by himself acts for the sake of HMC. So HMC waits till somebody 'just does something'? Or wants HMC to use this potential better and initiate structured activities?

- Unstructured

The activities that do happen (just) happen unstructured, which is the reason for some lower scores.

HMC analysis

- 'It just happens'

The QA/SHE manager said about sustainable activities that they 'just happen within hmc'. This is not done under one strategy or department but just happens through the company and its different

departments.

->Thus this actually only happens when somebody who is stimulated by himself acts for the sake of HMC. So HMC waits till somebody 'just does something'? Or wants HMC to use this potential better and initiate structured activities?

How is CSR incorporated in your daily task? On a scale of 1-7

A Koning qashe manager

Mr Koning: I'm responsible for the QA/SHE department that is responsible for Safety, Health and Environment. These are off course topics in the whole sustainability question.

B Jansens project manager

Mr Jansens: At the moment I'm working on a lot of tenders, so from a tender point of view you look at the requirements. I previously have been involved in removal projects and there you see a lot of these items come back.

Removal projects are a very sensitive subject in the industry. You are removing old and contaminated facilities. For example drill cuttings, which are at the bottom of the sea, underneath a platform. There is always a big pile of material that comes from those drill cuttings. An environmental report was made that was prepared for that job. The report said that all the energy and waste that shall be produced at removing those drill cuttings and taking them to the shore caused more pollution than to let them there on the seabed and let them become part of the environment.

This was discussed with the authorities, the permits had to be requested, people could comment on the permits and see whether any action harmed the environment and for example the fishery industry.

So due to the outcome of the report, that leaving the drill cuttings there was more environment friendly than getting them out and move them to the shore, we let the drill cuttings on the seabed. There was quite some research involved.

Every jacket or platform that we take out is assessed on the cleanest method to do so. We make sure that nothing is dropped in the sea.

Safety wise we need to take care of our people. On the platforms that we remove there are sections where nobody may is allowed because of hazardous objects or possible hazardous situations. This to ensure that they come home safely. We put a lot of effort in making a platform safe. This is also called the 'make-save' operation. These are the first steps to ensure a safe work environment. Every possible hazard is secured, highlighted or removed.

With a client in a long-term project we had something called the safety road shows, where we visited subcontractors together with our client to ensure safety, its aware and be transparent towards our client and our subcontractors.

This was quite new and was done in order to have a healthy discussion on safety on a management level.

In the end everybody has the same message: Make sure everybody comes home safely, or even better then when they came on board. This has led to a better safety environment on board of our vessels.

C Dewbre commercial manager

Offcourse HSE is incorporated in our daily task. At HMC we turn it around into SHE (Safety, Health and Environment) but the essence is the same. SHE is a big selling point and I need to sell our products. We are pretty well at it and I present statistics. The philanthropic side is not really part of

my daily task but SHE is and I need to know how we are performing, what our USPs are and what clients want. From feedback of clients I know that we perform pretty well regarding SHE.

D Poleij supply chain manager

Mr Poleij: The code-of-conduct is important for the procurement department so CSR is applicable there as well. We, as a main contractor, need to make sure that our code-of-conduct is also applied or respected by our vendors.

Tony: And what role do the vendors take in?

Mr Poleij: Everybody who provides services or products to HMC is a vendor of ours.

Tony: And the code of conduct is also rolled out through HMC network of vendors? Encourage the vendors to also participate.

Mr Poleij: Yes, the code-of-conduct is communicated to the vendors but I don't think that encouragement reflects our dedication. It is much stronger than that, we make sure our vendors comply. Our vendors need to follow for instance our IIF standard and comply.

Tony: And is this an industry standard, in which vendors comply?

Mr Poleij: Yes, this is industry wide accepted. Vendors need to comply with the main contractor. This is the same with our clients who pressure us to comply with their standards and regulations. This is an industry wide characteristic.

Tony: And on what level is HMC? Is HMC a leader that can make a big influence?

Mr Poleij: Ah, yes. We are quite high in the supply chain and we have definitely a significant influence. Our clients are THE oil-companies and we are often the main contractor for projects. We have vendors that on their turn work for us. On each level the companies have a responsibility to society, environment and economy. To secure this responsibility each company has a working method or program and ensures that vendors comply. For instance, we (HMC) comply with the requirements of our clients and our vendors comply with our requirements. In this way responsibilities are secured.

E Veen equipment manager

Mr vd Veen: I as a manager of a department used to manage equipment and make sure for the technical state of equipment. As a manager of a department, yes you see the social part back in daily tasks. You need to take care of your people, and make sure that everybody takes good care of each other.

F Zijderveld Asset manager Thialf

Mr Zijderveld: 4-5 I think it passes my work at least once a day. In any shape or form.

G Giordano Business analyst

Mr Giordano: 5, as i leave room for improvements.

Mr Giordano: CSR is integrated in my daily task in the sense that I need to predict what HMC its capabilities are in the future. And I'm now arguing that we need to use more local content, so local labour and local suppliers for our projects. Off course we need to assess our capabilities in these situations as we still offer the same quality to our clients.

If we are able to do so, work with more local content, then our profit shall rise due to lower costs and higher margins. And off course the local people, economy and infrastructure etc. is stimulated to grow.

Local content had a negative reputation a few years ago, but we have already proven that it can be a valuable contribution to a project. So now our clients also see local content as a positive contribution in the areas where we operate. However, local content also depends on the parts of the world where we operate. For instance it depends on the legislation of a country on how we can use the local content and whether or not we as a company can make a positive difference in that country / location. It does happen, for instance in India, that our contribution is used in other ways or that we can't form the localities in such a way that we experience as positive. To formulate it more precise: due to lack of positive authorities and capable, non-corrupt authorities, we can't influence the areas such that the locals benefit. And we also draw our conclusions upon it and it will last a long time before we shall return to India.

Tony: So local content such as labour and supporting facilities for local labour come back in your regular tasks?

Mr Giordano: Yes, but also other subjects such as using local banks. Local banks can contribute to less complex banking schemes, and they make the revenue from interest and not foreign banks. Almost all local content related issues are issues that cross may desk, maybe not on a daily basis, but it does.

H Zandwijk Innovation advisor

Mr. van Zandwijk: Not yet very much. One off my areas of attention is the arctic like I've just told you. And last year we had a conference in Houston about the arctic with the oil companies and we had to present different topics to each other and hold workshops. So I prepared a workshop and going through things the environment was one of the big issues if we want to work there. Silent pile driving is also one of the subjects on my agenda and there will definitely come more.

I Dijk Engineering manager

Mr Dijk: It is hard to answer this question because I have to recognize the characteristics of CSR topics. And since I'm not fully aware of the characteristics I cannot recognize the content and cannot say on what level it crosses my desk. But when it is I think that at my daily task it is a minimum, everybody has a minimum of CSR crossing his/her desk, and the cumulative is the total corporate aspect of CSR.

Thesis analysis 'CSR in your daily task'

- Environmental assessments

Project specific environmental assessments are done when an action within the construction phase is special and doubtful. These were provided to the PM that showed that specific pieces of installation would cost more pollution to remove than to just let them become part of the environment.

- safety assessments

safety assessments are conducted to make sure that every object is assessed on a drop risk. Applicable fastening is then selected or the object is removed if fastening is not enough.

- Main contractor

As a main contractor and a direct contractor to the large oil companies that lead the oil industry, HMC has a high rank in the offshore contracting industry. HMC also has a significant influence to its sub-contractors. HMC takes responsibility through supply chain management, which makes sure that programs and regulations by HMC are applied at vendors, or respected by them.

- Awareness about daily CSR activities that are part of the business process. When the CSR factors are not clear, employees can't recognize the activities and maybe leave opportunities unnoticed.

HMC analysis

- Project specific environmental assessments are done when an action is special and doubtful.

- performing safety assessments for environment and personnel

- Vendor compliance

HMC makes sure that vendors comply with HMC standards. It is very strict maintained and the procurement department is active in this. In this way HMC makes sure that all vendors and sub-contractors of HMC comply with HMC regulations and client/project specific regulations.

- Fabrizio really contributed by mentioning HMC's dedication to local content

HMC already offers the use of a port in Angola with included local content and trains local people for proper use in projects. This has had a positive influence on the local economy there as those people now have more work and income. HMC actively aims to include more local content in their projects in a good balance within quality.

Do you think that every company should aim for a CSR dedication or that it is a matter of choice? Regarding the strategic market position of a company.

A Koning QA/SHE manager

Mr Koning: Every company should think of its presence in its environment (the people planet profit environment). Sometimes there are decisions that negatively influence one, but another positively and a company should find a balance between these three subjects. People and a company should be aware of their presence and their impacts.

B Jansens project manager

Mr Jansens: I think it is inevitable for a company, if it wants to be successful. Your name needs to be spread in a positive manner. People should know what HMC does and what HMC stands for, and also clients need to know what they can expect when they hire us for a job. The safety road show was a very good experience and it paid off.

C Dewbre

Yes, I think it makes sense that a certain policy is needed to be aware of of CSR and its aspects.

D Poleij Supply Chain Manager

*Mr Poleij: Yes, I think every company should aim for a CSR dedication. However I also believe that a large part of the companies already is in compliance due the Dutch government and its laws. Companies have to comply with the laws and the laws secure the human rights and labour environment for employees.
I think you start with the law and make a plan to improve.*

Tony: Do you think that the strategic aspect plays a role in the decisions of a company to further implement CSR?

Mr Poleij: It depends on what you mean with strategic?

Tony: For instance the human resource market, could a strategic decision to further implement CSR play a role?

Mr Poleij: Yes, it could be. Besides money, most people go for the money, CSR can play another incentive to create an environment for its employees. Well to attract new employees and keep the current employees.

E Veen equipment manager

Mr vd Veen: Off course it is a matter of choice, however the consequences differ. On the long run I think it is not wise to take no responsibilities. So, then again, is that really a choice? If you want to have a longer life span, you need to do something and take some responsibilities.

F Zijderveld Asset manager Thialf

Mr Zijderveld: It should be and it is a matter of choice whether it takes its responsibility. That is already the first choice and based on that we take actions in order to take responsibility. I agree with our board of directors that they want to take responsibility.

G Giordano Business analyst

Mr Giordano: I think each company definitely should integrate CSR, but in the end it is a matter of choice. Because it is impossible to regulate CSR dedication, but society should foster CSR development.

H Zandwijk Innovation advisor

Mr. van Zandwijk: It is always a matter of choice off course, but not doing so can have negative consequences. It also depends on where you are in the industry and in which industry. If you are in the offshore industry, then it is not wise to ignore environmental and social responsibilities. If you don't do it and you lose contracts then your income stagnates.

I Dijk Engineering manager

Mr Dijk: I think that in the end it is not a choice. A company has to secure its future, and that is what sustainability is about. Being sustainable. I don't think that somebody starts a company for with a limited view, but wants to survive several years. So I don't think that it is a choice for normal healthy companies. Every company wants to secure the future for its employees.

Tony: Should every company aim for a CSR dedication?

Mr Dijk: I think that it depends on the market a company is in. Every market is unique and there should be room for such a business model.

Thesis analysis: 'should every company integrate CSR?'

- It is a matter of choice

It is a matter of choice, whether a company integrates CSR or not. However the company must also be able to accept the consequences by doing or not doing so. Due to societal needs and the economic factor, companies that do not act responsible shall see consequences in their future income. So if a company wants to be sustainable on the long-term, it can't totally ignore the CSR topics and factors.

It is like HMC that assesses its vendors, and vendors that systematically do not act responsible or do not comply with HMC programs shall have the consequence of losing its contracts with HMC. However, it still remains subject of a matter of choice.

- Consequences

When considering the consequences in combination with a successful future of a business, the answers as given say that CSR is not a choice but has to be enabled.

HMC analysis

- All employees respond similar, it is a matter of choice depending on the market and the consequences.

Q1 Innovation – CSR relationship

During the literature research I realized that CSR has the potential to be acknowledged as an organizational innovation. This based on the fact that CSR aims to ‘innovate’ an organization towards a higher level of responsibility for its impacts on society, environment and economy.

Can you relate yourself with this statement?

A Thom konings

Mr koning: Innovation can contribute to CSR, but it can also bring damage to CSR

B Jansens Project manager

Mr Jansens: For HMC it is not an innovation anymore as there are already several activities and policies integrated. It is an innovation when it is completely new for a company. So when a company is in the ‘Dismissing’ phase it isn’t introduced to CSR practices yet. There the mindset and activities are completely new and thus the term innovation is more applicable than when a company already does something. When it already does something the CSR application are more improvements to its current business.

I think HMC can still improve, but we are not new to activities within HMC.

C Dewbre Commercial manager

See answer provided at question number three: Could csr...change?

D Poleij supply chain manager

It is not an innovation anymore because it is not new for HMC.

E Veen equipment manager

F Zijderveld Asset manager Thialf

Tony: Do you also see it like an innovation in such a way?

Mr Zijderveld: I think, if you take CSR as a company vision than you have almost no choice than to innovate. I see it the other way around. That CSR should not be a reason to innovate but that you innovate to become CSR.

Tony: That is indeed the link which is most found. To use CSR as a way to innovate.

Mr Zijderveld: Yes I think that becoming more CSR is a goal and that you question your methods, how you produce and how you install.

Tony: And in order to achieve those changes, do you think an innovation in the organization needs to take place? Or a change?

Mr Zijderveld: No I don't think a change or innovation in/of the organization needs to take place. I think that it is a change in the way we think. It's almost the same process of our process to enable a higher level of safety awareness. To become more responsible, on a higher level.

G Giordano Business analyst

H Zandwijk Innovation advisor

I Dijk Engineering manager

Thesis analysis 'relate to the innovation – csr link'.

- No link, but a change in mindset

Most interviewees could not agree with a link as described. They said that CSR is more a change in a mindset than an organizational innovation. The only link that they could describe was the link when CSR is used as a goal for innovation. CSR principles integrated in the innovation process. There was almost no support for the idea that CSR could be a form of organizational innovation. Why? I explained the situations, but most of the times it was hard to explain the situation in which CSR could be a form of organizational innovation. Maybe that due to a vague explanation the relationship was not explained clear.

The answer that was given is that CSR is a goal and to achieve that goal a mindset change should be enabled.

- CSR, broad and different topics

Jansens said that there are different policies, activities and programs already in place, maybe not from a sustainable perspective but from an industry need to which HMC responds. For instance the IIF program that sets the goal to lower incidents and injuries, is purely established from the perspective to lower injuries among personnel because they should be save. Safety is a topic typical in the offshore contracting industry, and it is also an USP.

This also means for CSR that CSR itself is a higher level 'topic' that should stimulate sustainable activities, and that CSR can be split up in different topics. Thus it could also hold different topics for different companies in different industries.

HMC analysis

- No organizational innovation

For HMC no organizational innovation or change needs to be developed, but a change in the mindset of all employees needs to be established.

Solution: Create awareness through a session of presentations on the topic for different layers of the company. Show that there is support for sustainable practices in the company and facilitate those.

How do you see the development (progress) of sustainable activities within a company?

A Koning QA/SHE manager

Mr Koning: You can't structure CSR in the work. Like safety, 20-30 years ago nobody used a helmet and safety glasses. Now everybody does. Oil companies saw that people got hurt or killed because of the lacks of safety measures.

I think sustainability follows the same path. First parties need to gain awareness on a topic.

Our primary business process and in that process we take care of safety, health environment and social issues. First do the work qualitatively good and make sure that every aspect beside that is also covered. And social issues are now becoming more and more on the agenda.

Incorporation of the social aspects in the core process. A change of mindset for a company, to integrate the side aspects in its daily process.

B

Mr Jansens: We have an innovation department where smart and creative people work on new developments and innovations to work in a better way. And within the organization we stimulate people by recognizing good initiatives and rewarding them with such recognition. This should motivate employees to act the same as the recognized people.

C Dewbre commercial manager

In our company people are probably working on CSR aspects without them knowing that they're working on it. For example the subject of 'Noise Reduction'. During pile driving (installing the piles into the seabed that secure a jacket or object. There is a noise reduction development program to mitigate noise reduction to cause less harm to sea life. Several studies have shown that the noise from pile driving can cause harm to the sea environment and sea life. Such a subject is also related to CSR, however the people working on the noise reduction don't do it with the label 'CSR' on it but do it because it is requested, pushed or because we think it is necessary.

We could do that, branding activities as CSR, to raise awareness on more subjects of CSR and the activities that we perform.

Tony: Do you think that's a good idea, to introduce the brand CSR and name more activities as such?

Mr Dewbre: Now I don't think you want to introduce another label and think of how activities can fit the social responsibility model, just to name it a social responsibility activity and say how good you are.

There should be some direct relationship to the action and whether it is environmental or social related. To recognize the positive impacts of your activities however is a positive added value to the activities and to the organization.

I think that such an action could be done within the current situation and structure. It is not necessary to form a complete social responsibility department just to name the current activities with a name.

I think it is something we can raise the awareness of in the existing organization without any catastrophic changes.

D Poleij supply chain manager

Mr Poleij: I think developments start within the innovation department. We have an innovation department where people, creative people, develop technologies or solutions which we need.

Tony: And for sustainable activities?

Mr Poleij: The innovation department should develop technologies and activities that secure this company its sustainability. So surviving on the long term.

E Veen equipment manager

Mr vd Veen: The question is: 'Do you innovate to become CSR?' I don't think so.

If I look at the technical part of what I did the last twelve years, than most of the time the innovations were initiated for improving the maintenance performance or asset performance. Off course you do not lose out of sight the environmental or social performance and factors. If I look at the Thialf, we performed a project on the Thialf 4 years ago. The Thialf did not complete a lot of work orders on time. This was due to a too high workload. Than you check what the performance killers are for the projects.

Than all the systems or pieces of equipment are replaced that formed a performance killer. Then you'll see that all the man-hours drop, so the new equipment improves the project performance. Is this CSR? I don't think so. Off course there are some social and environmental benefits, but the highest priority is to improve its project performance.

Mr. vd Veen: The first priority is performance but you never leave CSR out.

Tony: Replacing equipment, does that have got to do with innovation?

Mr vd Veen: Yes, sometimes. But you need to gain something back for it off course. And did we do an investment for the CSR aspect alone? Yes we did.

Tony: Such as?

Mr vd Veen: Well, we installed wifi on board of the vessels and we installed tv-on-demand for the crew. This makes their stay more comfortable.

F Zijderveld Asset manager Thialf

Mr Zijderveld: Gradually more and more activities are changed to be more sustainable in either social, economic or in a environmental way. We are more and more focused on opportunities to improve our impacts. Sometimes these opportunities have little impact and sometimes it's and significant change in how we operate or what the impacts are.

G Giordano Business analyst

Mr Giordano: Sometimes it is better to change your character than to change your actions or activities. You have to change the whole system instead of falling into the trap to do some sustainable activities from time to time. Because, with single activities there shall be financial or time pressures on the activities, which can influence its outcome. It is much better if you choose for going, or changing, into a type of organization that does not produce sustainable products or services, but is sustainable by itself. That organization will produce its products through a sustainable process, and that's true sustainability. A firm can produce solar panels and still bribe every politician to close its eyes for all the abuses of local labour and pollution it causes. That is not producing by a CSR way.

Tony: And the development of sustainable activities and structuring the firm such that it produces its output through a sustainable process. Could this be related to an organizational innovation? When it is completely new to a company.

Mr Giordano: Can you explain the question a little bit more?

Tony: Well, if a company starts from almost no CSR activities (leaving some single activities for what they are), a company can structure all its processes towards a CSR dedication. Do you think this can be named as an organizational innovation? Or is it just a change that can not really be introduced?

Mr Giordano: CSR is an evolution of the way we do things and an evolution lies deeper and further in a company and economy than a change. It's what you choose to enhance further inside the company. We saw that with safety which has undergone an evolution within our company. CSR is part of company and an evolution needs to happen to CSR to become more accepted. CSR is more than a change. Our products will remain the same, such as for other companies, but the way in which the products are made and the processes that contribute to the end product are based on more sustainable materials and methods. That's the evolution.

Tony: Do you think that CSR is something that will happen automatically? Due to it being an evolution.

Mr Giordano: I always say: Your change is always driven by one of the two things. By convictions, so you change because you told yourself that it is good to do so. Or you change due to necessity.

Here Mr. Rob ??? intervenes to introduce his model on company size versus CSR dedication. This model is further delineated in the remarks document on this interview. However the speech of Mr Rob is discussed here.

Mr Rob: For this company, it is a danger to keep a cowboy mentality. This cowboy mentality was a summum to keep our right for existence in this industry. But now the society wants more and we can, because we always had people who cared for environment and social aspects, but it was never really wanted from us by clients and society.

So now that we want to build a certain sustainable future for our company, we have to make sure that we take our responsibility to maintain a market position and your company size. So CSR is now being applied to secure the company's position.

Mr Giordano: CSR topics are now becoming a selling argument, also for us. It is becoming part of the our competitive aspect. And CSR is applied by new companies and the existing companies need

to catch up with CSR in order to maintain a competitive position.
But even in the cowboying phase CSR was already there for HMC, because we did use ethical responsibilities and don't violate legal laws. So everything is relative, but we are now pushing CSR more towards environmental and social boundaries.

Even banks ask now for CSR related activities.

Tony: to ensure that they aren't involved in any bad investments?

Mr Giordano: Yes, they learned this in the hard way, because almost all banks were involved in bad investments where either society or environment was harmed. Example of a Chinese bridge where the environment and local people were harmed.

Csr and the internet are interlinked. So CSR is fostered by the internet development.

Tony: Due to the openness?

Mr Giordano: Yes, and the fastness of internet. 40 years back csr would have looked a lot more different. One twitter now is enough to light attention on some bulldozers standing ready to take down some trees somewhere.

CSR has got its own principles, which are not enforced by law, but are enforced by the internet. Social media will foster CSR development.

H Zandwijk Innovation advisor

Mr. van Zandwijk: I think it needs to start with the owner. Mr Heerema should impose that he wants to see more sustainability. And it should be driven by the management, the management should take over (especially the CEO) Mr Heerema's desire and will to see more sustainable activities within the company. And then Jan Pieter says to his management: please provide me of input on how to work greener.

And that leads itself to requests to the innovation department whether we can work in greener ways and whether we should change our methods of working. That is the mechanism, and I don't think it really changes the organization. Or you should add an environmental department to the structure but that is not the way either. We already have a QESH department in the organization that has the environment responsibility. So that's not a real change in the organization. But they do have grown a lot the last year so I believe their responsibility and their role is increasing. In the past their role was more reactive to spills and accidents but today their role of QESH is more proactive with risk investigations and providing knowledge to projects.

I think that in the future we will see more of the QESH department.

I think that in the end environment is something that should be between people their ears, they have to be aware of the issue just like safety.

Tony: I am convinced that the IIF program also works for CSR, like the environment topic.

I Dijk Engineering manager

Mr Dijk: I think at HMC that at the moment there are some developments with which we are preparing ourselves for the future. Our new ship the Aegir, the developments on another new ship. These are developments that occur in order to secure the future of this company.

Thesis analysis 'How do you see the development (progress) of sustainable activities within a company?'

- Increasingly CSR practices

The Business analyst says that HMC can't maintain a cowboy attitude, because society now demands more from our clients and our clients thus demand more from us. So through increasingly rising demands from society a pressure is laid upon the company to operate in a more sustainable method.

The Asset manager also told that CSR related activities occur more and more through the company and on the ships. It comes forth from a sustainable related mindset.

- Unawareness and 'it just happens'

CSR practices do happen within the HMC organization, even though there is no guiding strategy or principle to facilitate these practices. Practices and activities are mentioned in the document 'Analysis of HMC efforts'. Every manager can mention some activities or examples from the past that are related to CSR. Some activities happen due to regulations, some activities happen because 'it is just better'.

The usage of degradable oil in the hydraulics (equipment supply manager). And these activities occur gradually more and more (Thialf Asset Manager Andre Zijderveld).

However the activities are not recognized from a CSR perspective, but because our employees think it is better, our clients demand it from us or because the regulations demand it. As the commercial manager said, our employees are probably working on CSR subjects without them knowing it.

- Selling argument

From a commercial perspective, CSR activities are becoming a selling argument for the marine contracting industry. This can be the foundation for a business model of CSR activities: the approval and support of our clients. (Business Development Analyst)

- Raising Awareness, not founding a department

From the feedback that sustainable developments happen through the company it can be stated that CSR practices is too broad to be facilitated in a single department. It is and should be part of the whole organization, and as mentioned by different interviewees; it is a change in the mindset of employees to operate in a more responsible method.

HMC analysis

- Problem of recognition of CSR topics

It is said that due to the unawareness of CSR topics in the HMC organization, HMC employees can't recognize them as such. Recognition is needed to be aware of different opportunities to perform the same activity in different ways (just an example).

This also complements to the idea that 'it just happens within HMC'. 'It just happens', and 'not being

aware of the topics' are characteristics for HMC concerning the overall CSR perspective. Unawareness means missing opportunities for improvements. Just doing things because they have always been performed as such is not the right mindset. In order to develop sustainable initiatives, employees need to be aware of the topics and need to be aware of opportunities to improve.

- Current structure

HMC should keep the current structure but enable an initiative to raise awareness and recognition of CSR related topics and activities. CSR activities are now partially enabled through initiatives from individuals. This should be stimulated.

- Cowboy mentality

Business analyst Fabrizio states that the cowboy mentality was necessary to do our work in the industry. However due to societal pressures we, as a contractor, are asked by our clients to operate in a more responsible way.

- Selling argument

From a commercial perspective, CSR activities are becoming a selling argument for the marine contracting industry. This can be the foundation for a business model of CSR activities: the approval and support of our clients. (Business Development Analyst)

- Raising Awareness, not founding a department

From the feedback that sustainable developments happen through the company it can be stated that CSR practices is too broad to be facilitated in a single department. It is and should be part of the whole organization, and as mentioned by different interviewees; it is a change in the mindset of employees to operate in a more responsible method.

Could it relate to an organizational innovation when it is completely new to a company? or should it only be described as a change?

A Koning QA/SHE manager

Mr Koning: I wouldn't say it is an innovation because it is already used in the world. I'd rather say that people get aware of a new aspect. A certain change in the company, that can lead to innovations but it isn't an innovation on itself.

B

Mr Jansens: I'm not sure if you could name it an innovation but it is more a mind-set in an organization. Taking responsibility is more in a person's mind than something in a job description.

C.

Mr Dewbre: Yes, I do. I think it's a bit of both. I think you can have it depend on the innovation guys who are supposed to be on the front end of the industry. Those are the guys who should notice changes and identify how we should change and adapt.

I think there is a logical link between innovation and CSR.

Tony: So it depends on the innovation strategy whether such a subject becomes part of the organization? Or is it something that slightly progresses and slips into the organization by itself?

Mr Dewbre: I think you can adapt some sort of CSR policy without major changes to the organization, at least for now. We can start by identifying what we are already performing, start with integration in new projects.

When new projects are done solely in the interest of social responsibility, the nature is changing and it will push the nature of a company towards a true social responsibility aimed company and project.

It depends on what a company tries to achieve. If it is changing the organization towards a more structural way of working according to CSR requirements or whether it is only a change in a mindset of employees by triggering their awareness on social responsibility. What are we doing already and give it a tag.

D Poleij supply chain manager

Mr Poleij: I don't think it is about innovation but it is about procedures when you talk about improving. Concerning safety, we have a quite high standard and it is improving our procedures to integrate CSR in our company.

No, I don't have a link with innovation there.

E Veen equipment manager

Mr vd Veen: So learning a company to be more responsible, or start being responsible? I don't think this is an innovation (Mr vd Veen said investment, but I'm 100% sure he meant innovation), but more a change of culture.

Tony: Do you think it is something that will happen automatically?

Mr vd Veen: No, I think the company should be able to do so. (To introduce or implement CSR related activities) But the company also must be able to do so. Heerema has quite some resources and is able to do so.

What if you start working for yourself? Are you CSR? I don't think so. You can't afford it. [Here I clearly failed to intervene. I wanted to let him make his point, but on the other side I also was quite passive in this. I simply had to ask: why? Why am I not CSR? I could have given an example of a person working for himself, inside a company. A persons who is reviewing the company on CSR and trying to improve the company. Off course the person would get paid for it, but on the other side he tries to contribute to the company its impacts, thus making him responsible for future CSR related activities. I could have given another twist to the interview by intervening and changing mr Fokke's ideas on the topic.

Just by arguing a single person's choice for a car, his job or how he spends his money on chicken per kg or chicken that has got a 3 star biological animal friendly certificate sign or something like that.]

You don't have the time to be social and environmental responsible.

Off course one needs to comply with legal issues, which is the legal part of the responsibilities.

F Zijderveld Asset manager Thialf

Mr. Zijderveld: No it isnt an innovation but a change that happens gradually. The changes that occur last and are permanent and the focus can move to new aspects to improve on the sustainability aspect.

G Giordano Bussiness analyst

[due to the thorough answer at the previous question this question was skipped]

H Zandwijk Innovation advisor

Mr. van Zandwijk: If they are not familiar with it? Then it would be a dramatic change for them. It has far reaching changes.

I think that it is the same trajectory as with Heerema, that it is a lasting change with very deep changes. In my time when I started and I was offshore for the first time I witnessed 4 narrow misses. [For the reader, these are accidents where a person experienced a near miss of an object] It was a real dangerous environment where you were working in. And safety has come in since 1980- 1985 and it became a success.

Mr. van Zandwijk: what you say may be correct that the IIF program could be used to support the environmental issues as well. I'm talking on just the environment now but the same holds for social and economic.

I Dijk Engineering manager

Mr Dijk: I can see that link, that CSR first has to be introduced before a company can deliver a CSR output. I see the organization not only as the employees scheduled in departments but also a vision and a mission that fit the organization. And on a regular base an organization has to ask itself whether it is sustainable for the next 20 years.

As an example: Kodak, which is a clear example, just ran out of users and buyers. Everybody stopped using film roles and switched to memory cards, Kodak clearly lost its market. They should have adopt a new product to maintain profits to keep employing its employees.

A company should change its product and strategy on time in order to secure its future.

A company should strive for growth in employees and profit so more social availability is secured.

To prepare your own company for the future, you create also social and economic value.

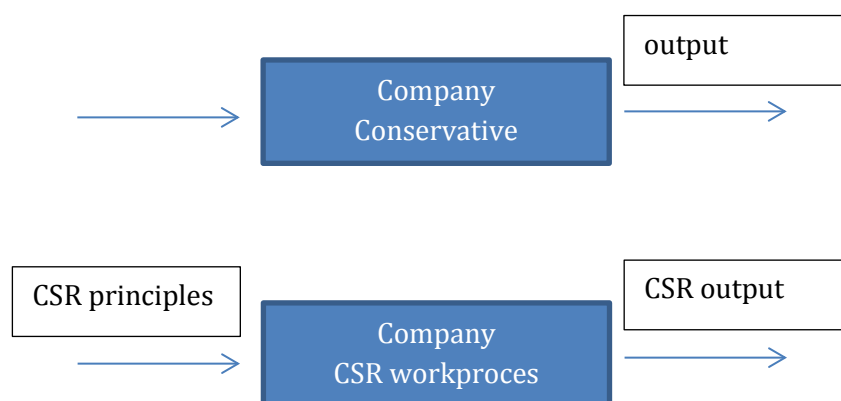
Thesis analysis 'innovation or a change?'

- Not an organizational but a change in mindset

QA/SHE manager thom koning remarked in the first interview that becoming CSR dedicated is more a change due to the fact that 'people have to get aware of the new aspect'. It is a mindset of the employees that needs to change, they need to get aware of their responsibilities and need to recognize opportunities for improvement. This was the overall answer that I received and the overall impression from all interviews.

- One positive answer on the innovation and CSR relation

For the last interview I sketched out the idea behind the relationship. That in order to become CSR, CSR first needs to be implemented and people need to be aware of the principle.



This input of CSR principles and dedication made the idea very basic. And the Engineering manager agreed that the company is not only sees the organization as some departments with employees that do work, but that the company operates through a vision and mission. He said that to be sustainable the organization needs to create a social and environmental value.

However it was very clear to me that this was also the implementation of an idea in the company. An idea that is not new, and an innovation is a new product or service. You can't name everything an innovation.

- Safety as an example

Several interviewees the sr innovation advisor provide safety as example of a far reaching

HMC analysis

- As the engineering manager said, the company needs to create environmental and social values

through procedures as the supply chain manager said. This is already occurring in the company, although not guided from a CSR perspective.

How do you think a company innovates or progresses towards a higher level of sustainability?

A Koning QA/SHE manager

A company should do it because it think it is good or it doesn't do it. However it is a mindset and a set of actions that evolves in time.

B

Mr Jansens: By asking yourself whether you are doing the right things and asking yourself whether you can improve. Safety comes back, health, environment. And we constantly improve ourselves. We are already working with programs that contain targets and actions. Programs that aim for improvements of the environment, overall or specific safety, health, employee behavior, and legal situations.

Previously I worked with an offshore company that performs offshore transportation but who also want to do installation work. You could clearly see that they wanted to reach a certain level of safety for its crew members and the environment. However they were not at the wanted level, there for they needed to incorporate safety programs and train there people. The major part of it is the mindset of the people (employees). The mindset is important because you can teach the employees how to act more safely, but the 'why' of it is at least as important. Explaining why people have to act safely. This makes people aware and helps to constantly improve.

C

This is also incorporated in the answer as provided in the previous question. It depends on what a company wants to achieve. Whether it wants a structural change towards a more CSR dedicated organization for delivering directly CSR related products. Or a slight adjustment through the organization where the people also become aware of the CSR related aspects in their daily business. The first needs a structural change in the organization; the second needs a change in the mindset of people.

D Poleij supply chain manager

See answers at 1 2 and 3 where mr Poleij answers that CSR developments should be enabled by the innovation department. Poleij thinks the innovation department is responsible for sustainable developments.

E Veen equipment manager

Mr vd Veen: First a company needs to be profitable to earn a right for existence. Then a company can improve on its CSR to become more sustainable.

F Zijderveld Asset manager Thialf

G Giordano Bussiness analyst

H Zandwijk Innovation advisor

Mr. van Zandwijk: Top down influence and perform from there. That will be the main mechanism.

I Dijk Engineering manager

Thesis analysis 'progression towards higher level of sustainability'

- mindset and awareness

The mindset of people needs to change in order to get the activities changed. This evolves in time according to the QA/SHE manager. The PM also mentions that if a company wants to change or needs to change it needs to ask itself how and where it can improve. From the interviews with the other interviewees I also got the most general answer that CSR is a mindset in an organization out of which actions come forth.

- Top down

This is also the main discussion in the following subject of Q2.

- First be profitable

The answer from the asset manager is also consistent with the responsibilities model from Carroll, first be profitable, then comply with the law and then ethical and philanthropic responsibilities.

HMC analysis

-

Q2 maturity stages model

CSR can be implemented in different types of companies, in different ways with different starting points. Thus when a company actively wants to participate in CSR activities, **where should it start?**

A Koning QA/SHE manager

Mr Koning: It starts with a CEO who says that is important. A owner or CEO should say: I want to have a method in which we do not only take but also that the company should give something back. First a CEO and owner should want it and then it can go top down. It needs support from the top.

B Jansens project manager

Mr Jansens: As I mentioned I worked with an offshore company who wanted to work in another branch but didn't have the safety measures that meet the industry standard. So they identified where they were and set up a program to improve itself.

An important factor is the period in which the program is effective. If the program has a limited time to accomplish its targets there is a chance that there is much resistance within the company. For a company that has been doing its tasks by a certain method for the last thirty years, it is very difficult to change that within a short period.

That is why it is important that companies hire people who are not emotionally attached to the company and have them assess the company and discuss the findings. And in the formulation of the program it is important to involve some people but you can't involve everybody. Also in satisfaction, you can't satisfy everybody but have to take a helicopter view and see if it was best in the interests of the company.

C

Mr. Dewbre: The start is a plan that sets out where the company is now, what it wants to achieve and then set out actions needed to get to where it wants to come.

D Poleij supply chain manager

Mr Poleij: Looking at your peer companies and talk to your peers. See how they are performing. Investigate other companies. There it should start followed by a plan to make it fit inside HMC.

E Veen equipment manager

*Mr vd Veen: Start thinking about practices that you can do, and do something good every day. Highlight the activities that are already in place. Highlight the social part and highlight the social part a company is already performing...
I think it is a very vague question.*

F Zijderveld Asset manager Thialf

Mr Zijderveld: I think that it is wrong that it should start at the top. Every employee has work to do and in everybody's daily task there is something where he or she can make a difference. If a buyer has to procure items and he is thinking of responsibilities than he probably buys the more

responsible products or at least thinks about it. The same is applicable to welders and other employees. It should start everywhere because it is a certain mind-set.

G Giordano Business analyst

Mr Giordano: I would certainly state that CSR is an investment on itself. So to get an investment you should make a case for the shareholders and investors where the implementation of CSR on the middle- to long-term financially benefits the company. Because you can not deny the huge pressure that exists on financial targets for this company. I say this because I'm convinced that it can enhance the financial performance of this company.

If you do it only to be nice, or just as a statement on your website or as an article than it's just sunk costs. But if you do it internally, it might cost you more, but on the long-term it will reward itself. And that's how I would do it.

H Zandwijk Innovation advisor

Mr. van Zandwijk: Top Down influence, decision by owner and support + action by CEO

I Dijk Engineering manager

Mr Dijk: It's top-down. It is the support from the company and the board of directors to show support for sustainable activities. The real actions and initiatives should be taken from any level to fulfill to need of sustainable activities of the board. But first the company must show or state that it supports initiatives by the board.

The boundaries have to be set and then everybody can provide content.

Thesis analysis 'where should it start?'

- Top Down

The QA/SHE manager acknowledged that (active) CSR should start top-down, at the owner and the CEO who further implement the idea from the board and the departments. This enables sustainable initiatives or can form the bases for initiatives. Thus high management support is important.

However the Asset manager disagrees with this, by the looks of his answer. The asset manager says that it is everybody's daily task to act responsible, so it shouldn't only start at the top. Without any real support from the top, individuals can already make a difference by thinking logical about consequences. And he replies that it should start everywhere because it is a mindset.

I can now relate that CSR is a mindset that has to start everywhere, but in order to flourish it needs top level support and dedication. And by fostering and facilitating CSR initiatives and activities, more of them shall come in active use by the company. Here I can refer to the initiative of the sustainability club by Dies Damsteeg in 2008. He initiated a Community of Practice for people who want to develop more sustainable activities, products and methods through the company. This was canceled by the owner, as he thought that there was too much wild-grow going on in the company and he wanted to go back to the roots and core business. He also kicked a lot of people out (100persons).

- Identify position and develop a plan

As most early stage plans and developments, one must first know where he/she/it is. SO identification of the current position is critical in order to develop an improvement plan.

HMC analysis

- Right time

Now that the company (owner and CEO) shows support for sustainable developments, the time is good for sustainable developments within the company.

I've further build on a Capability Maturity Model that already was established, but I've broadened the characteristics of each stage with information out of the ISO26000 guideline and the UN GC principles.

It is a 7 stage model, in which a company can assess itself and its position regarding CSR. Based on the position it targets at.

How would this help company executives, managers, employees and external parties???
What is your opinion on such a model?

A Koning QA/SHE manager

Mr Koning: The levels on itself only say where a company's position is. It doesn't help a company move forward. The model should also say what should be done. That's how you translate it into action.

B Jansens Project manager

Yes, I recognize these steps. I've recently purchased a house and the builder says: I'll deliver it like this which is according to the law, but nothing more than that. This fits the self-defense stage: we'll just do what is necessary.

C

Mr Dewbre: I think that there are two questions that are important here. The first is: Is CSR important? And I think the answer to this question is yes. At least every company should do something to address CSR related topics. However I think you do have to be careful you don't bug-down the organization with an excessive number of endeavors. That is the second question: how do you roll it out in such a way that you don't overload the organization with programs and endeavors.

Always be aware of the amount of endeavors or programs you got going on.

D Poleij supply chain manager

Poleij: I'm wondering and thinking where HMC would be. I think between caring and strategizing. Off course on some points we perform better and on some other points we perform more poor, but overall I think we're between caring and strategizing.

Mr Poleij: Yes, think so. However we are a quite lean and mean daily business so integrating such a model with such a goal is another target on its own. However I think the model is helpful, but you should be careful with targeting it to a department or setting up a department for it. We already have programs to enable awareness on certain issues such as safety for employees and environment, and adding another program/target could be too much.

It will be a hard way to integrate it into HMC's structure

Tony: So, how do you see such a thing integrated into HMC?

Mr Poleij: Well, I think it is mostly a certain change in the mindset of our employees. And to change a mindset, such a thing will not happen from one day to another. Such a change will take years and needs to develop in a certain time period.

In fact you need other people. You need to make people aware of each other and this all will take time.

Tony: Do you think it is change that will happen automatically? Due to new employees and younger employees. Due to a certain pressure from society to be aware of society?

Mr Poleij: Well, when a client pressures HMC it will certainly change faster than by pressure from society. We are a privat owned company and are not in the spotlights so we don't have to respond to a different set of shareholders. That means there is less pressure from society, but pressure from a client would certainly speed activities up.

E Veen equipment manager

Mr vd Veen: If I look at this, it reminds me of something. It reminds me of the time when I started at HMC, when the oil companies were far ahead of us. We were constantly corrected by the oil companies, so the problem is then that every time we need to comply with the oil companies. We were not on top of things and every time we needed to comply and change things. I think, in the past 10 years, we grew quite a lot on this subject. We are now between caring and strategizing. We are now telling the oil companies how we want to do the work, and not the other way around.

Mr vd Veen: It is always good to know where you are. You must make it measurable, and if it is measurable then you want know where a company wants to go.

Tony: CSR and its topics are subjective of nature and it's very hard to make it measurable.

Mr vd Veen: Well, if you can't measure it, you can't do anything with it. So you have to make it measurable otherwise you can't do anything with it.

Tony: Well, I'm categorizing actions and requirements into a list of checkboxes so managers, employees of a company or external parties can assess a company's performance on CSR by checking what actions are and what actions are not present. In this way, the whole CSR performance can be assessed and also compared with other companies. This is not as clear as a financial figure, which says something and is comparable in a really clear sense.

Mr vd Veen: Yes, however now you're talking about comparing it with other companies which is benchmarking.

Tony: Human rights, or labour practices. How would you make something like that measurable? I know this is a question which is asked of me, but now I'm asking you. Do you see any way making this measurable?

Mr vd Veen: There is always a way. I had the same problem with making a technical state of an asset. I had to make that measurable. How do you do that? That is also based on the subjective meaning of a chief engineer who says that a piece of equipment does or doesn't function properly: "The piece of equipment still works but not very good." How can you make something like that in hard, fixed figures?

Tony: Oke. However if you want to make a thing measurable, you want to compare it. Otherwise, why make it measurable. [Measuring is comparing. You're comparing a piece of pipe with a piece of steel that has some stripes and numbers on it. And those stripes were once set by a guy, and now the whole world (except for some ignorant people) uses those similar stripes and patterns.]

Mr vd Veen: Yes off course that would be very nice, but the first thing you need to do is to check internally what do we want are where are we? And then you can go outwards and check whether you can apply the measuring method to other companies. It can also be done the other way around. Then it can also be used as a benchmarking tool. But as I understand of you, the benchmarking tool is not yet in place.

Tony: No, it is not...yet. Hopefully after my thesis it is. Would such a model help HMC?

Mr vd Veen: I think we're on a high level already and we take responsibilities. But the questions should also be, does HMC have this in its vision or mission? Vision: By any measure, to be and to be recognized as the best offshore construction contractor in the world, in carefully selected segments and regions of the market.

Tony: Yes, and HMC states to be the best at any measure.

Mr vd Veen: Yes, in carefully selected segments of the market.

Tony: I assumed the last part only applied to the niche market in which HMC is and wants to be. And that by any measure means that HMC wants to be the best at everything as long as it applies to its niche market in which HMC positions itself.

Mr vd Veen: Yes, oke you've got a point there.

Tony: Do you think HMC should more focus on it?

Mr vd Veen: I think HMC already is and wants to become even more, a green company.

- During the docking of our vessels the antifouling (a protection of the ship against growth of sea animals and plants on the ship's hull – aangroeiwerende in Dutch) was replaced by an antifouling paint that is less harmful for the sea environment. So each ship of us is fitted with this paint and we now cause less pollution to the environments we work in. We've received certificates for this. A couple of years ago, we would only applied the 'best' antifouling. (With the best, meaning the best performing in its main function)

- We also work with hydraulic hammers that function in the sea. We replaced the oil in the hammers with bio-degradable oil so in case of any leakages the spill causes less harm.

- We also replaced hydraulic winches for electrical winches. so now there is less oil spill into the sea. All these changes contribute to a better environment of which HMC is nowadays more aware.

- In Norway, this is a compliance action, we need to pay for all the NOx that we erupt. So we need to measure the NOx at the exhaust and pay for every gram of NOx. We developed some NOx saving technologies or applied them and it saves NOx. Off course the main incentive is to save money, but it also saves the environment.

These are all steps that we take to be more responsible.

Tony: I believe that companies always aim for not the highest, but just high profits. So an economic incentive can really stimulate a company.

Mr vd Veen: I think there is always a balance within the impacts, because if environmental measures kill your economic performance than your company fails to make profit and doesn't have a right for existence. So a company always has to be in a certain balance regarding its impacts.

F Zijderveld Asset manager Thialf

Mr Zijderveld: I think it is very useful. I think this is a very clear and logical model. Off course I think about my initial score and I think it fits this model. I would even say that we are more towards the fourth stage than the fifth. But I know we are not yet strategizing because we are mainly focused on internal improvements and policies.

We are discussing very limited what we want, need or apply.

Tony: And safety?

Mr Zijderveld: With safety we are a step ahead of our general score. But it also took an enormous amount of time to come to the place where we are now regarding safety. That also took a change in people their mind-set about safety.

We are really strategizing with safety. Safety is also recognized as a factor in the reputation of a company. While CSR is only starting to become a factor but isn't there yet.

Tony: CSR is also not a topic with which a firm can directly make money, but it can be used to save money or to increase its positive reputation.

Mr Zijderveld: Cost reduction is also a money maker off course.

G Giordano Bussiness analyst

Mr Giordano: What I say is that I work in the oil and gas industry and people respond negatively on that. But the oil and gas still needs to come out of the ground, or else we could not drive our cars. I explain that we as a contractor try to minimize the impact we have. We try to perform our task as good as possible and as clean as possible, and that is already CSR. We are not supposed to become saints, but the world is not a saint too. People use oil and gas, so it needs to be supplied. And we try to do it in the best way as possible, which is being responsible.

What our restraint also is, is that we are a service company with known clients. Our clients are the major oil companies. And we follow our clients. So if they want more CSR, we manage it. But we have to rely on our clients that they also do so and initiate CSR.

What helps us nowadays is the fact that much more impacts are known and could be mitigated. There are much more aspects to start a business.

What I would like to share is the following: My wife has a company, in spray painting of industrial stuff. Now she has recently switched from chemical based spray painting to water based spray paints. But this wouldn't have been possible without Akzo Nobel developing the water based spray paints. And she switched from paint due to her believe that it is the right thing to do. But her company is not consciously busy with CSR or CSR related practices. So it happened automatically due to the believes that we have. It comes forth from our believes.

Tony: And do you think that this model is usable for HMC and other companies?

Mr Giordano: Well, if I would look at the status of HMC I would say that strategizing is the highest possible stage for HMC.

We use local content and we have our compliance policies. We also deny certain markets if there is

bribery involved for example. And that influences our strategy because we then need to find new markets.

The only subject with which we could be is in the strategizing stage with our safety policy and standard. In this we are leading our industry and even leading our clients.

But don't forget that we are a front runner with CSR, and with 'we' I mean the western European countries. Asia, South America and even the gulf of Mexico is behind on CSR activities. So it is also on us to bring forward and promote CSR activities to get the world involved.

For the offshore, something else is applicable. If something happens onshore with an oil or gas installation, it is bad, but manageable. If something happens offshore, it is catastrophic. This makes us more aware of the risks and the way we handle publicity. So the personal safety is very important and requires a high investment, and it is the reason for us to be so high in the stages with safety. But this is of course just a discipline of the safety side.

H Zandwijk Innovation advisor

Mr. van Zandwijk: I'm already thinking where I would scale HMC. I think Heerema is in the stage of capability seeking. We are not yet in the caring or strategizing stage. But maybe because I'm in the innovation department that I think more ahead than my colleagues. Our competitors are definitely the same stage as we are but I don't look at them as much. But we should not underestimate that.

Mr. van Zandwijk: Certainly it would help HMC, and it could also help other companies. It is a clear scale.

I Dijk Engineering manager

Mr Dijk: I think HMC performs activities that fit CSR, only unstructured and unconsciously. Now what happens if a company starts becoming conscious of its actions and relations to CSR, but does not change anything?

Tony: Becoming aware of what a company already does is answering the 'what' question to a certain limit. Because the remaining part is what a company does not yet do. Based on this a company can answer the what question in the compliance seeking stage. Off course then the outcome of that answer provides a position of the company in the CM model. If a company does everything and is transforming without doing so consciously, the company does not have to improve. But it is more regular that a company identifies some activities and can improve others. However, I believe that only a top layer strategy can improve the activities.

Mr Dijk: Yes, however I think that that is very static. I think that the model on itself doesn't stimulate a company to initiate CSR practices. It only provides a company inside in its current position but it doesn't do anything else. A company must be aware of the features and benefits. A company wants to know the benefits.

Tony: So the model itself doesn't provide an incentive for a company?

Mr Dijk: Yes, it should also provide an insight in what the benefits are for such an organization. And maybe not only show the benefits for the company itself but also for the whole society.

Tony: So the model should provide an insight in what the company gains from the activities. Gains not only as profit but also cost savings?

Mr Dijk: I think that some things are related to each other, because for instance the safety statistic can in the end have an impact on the economic value as well. If the safety statistic is not good then nobody wants to work with you and employees don't want to work for you. Suppliers don't want to work with you. That has in the end an impact on the economic value of the company. So in the sense I think that everything is related to each other. And as a company you sometimes have to hold yourself a mirror to see whether you are working good or whether you can improve. What if the work that we are doing now is not secured for the future. That's what I mean with static and dynamic.

Tony: Yes, however the company has to hold the mirror itself, and then find an incentive to do so. There first has to be an incentive to improve.

Mr Dijk: The model now only provides an insight for a company on its current position. An then what? So I'm in the dismissing, what do I care? This is something that a company can state.

Tony: The only incentive that I can provide a company is that sustainability can become a USP. As society lays more value on this aspect, CSR can become a USP for companies. And when a company ignores this aspect and just keeps cashing, then competitors can catch-up with the company and take its place over because they are performing the job similar, but also pay attention to CSR practices.

Mr Dijk: Yes it is hard to tell somebody that he has to do something.

I also believe that CSR practices are non-comparable for small and large companies. A large company can do less per person and cumulative do more. A small firm with a couple of persons have to do a lot in order to comply.

I also think that the companies that are in the dismissing stage are hard to persuade that they should become proactive in it.

Thesis analysis 'How would this help a company?'

- From the first look the answers to this question cover significant more time and pages than all the answers up to this one. Thus the model and the question whether it would help triggered thoughts and knowledge. Lets analyze the answers.

- Model itself identifies

The model itself only identifies the current position of the company and does not help to improve the company. According to the QA/SHE manager the model can help a company more when actions are integrated.

- Different topics, different scores

As CSR is broad and captures several topics, a company can also score different on different topics. The supply chain manager noticed this and said that HMC performs good on some points such as

safety, but on the other side can improve. This means that CSR, although one strategy, must also be tailored to a company.

- CSR, an upcoming topic

From Giordano, Zijderveld and Zandwijk I've heard now that CSR is an upcoming topic. Both Zijderveld and Giordano were already familiar with the term, and Zandwijk could relate later on with the content of the term CSR. They see CSR as an upcoming issue that will play a role in the future of HMC.

- Believe

The business development analyst provided me of an example where CSR happened automatically due to the believes of the owner. The owner procured a healthier method for spray painting, because she is convinced that this is the best for her company, clients and employees. It isn't an action for the sake of CSR, no but because she believes in it. So the incentive for CSR can also in the believe that someone has 'to do good'.

- Clear scale, useful

The most general feedback was that the model is useful to identify the position of a company regarding CSR, however that it doesn't provide direct use for building an improvement plan. Luckily I've thought about that and that's why that part is my 3rd part of my thesis: the improvement suggestions.

HMC analysis

- As a private owned company, HMC has less pressure from the outside world due that there are no stocks and stock prices, thus shareholder pressure. There is one shareholder, Pieter Heerema. If he wants something, than it can be researched and implemented.

However HMC does respond to client needs, and our clients are owned by shareholders. So when their needs are related to our practices and we need to improve, we actually are influenced by society.

- The sensitivity of the offshore industry

If a catastrophe happens in the offshore industry, it is more dramatic than when it happens onshore. Onshore is better manageable.

- Unstructured and unconsciously

As I've mentioned in a review box on the remark of the engineering manager that CSR activities happen unstructured and unconsciously, this was not mentioned for the first time. After researching HMC's business process, its daily tasks and its side activities I discovered that CSR related activities do happen (compliance box, spinning marathon, safety program, health measures for employees, fuel saving activities), however these activities happen unstructured and employees are unconscious of its CSR nature.

HMC can continue, but it could facilitate all activities and label them to identify its position and to make an improvement plan. Creating awareness should be done to make its employees conscious of all activities and opportunities.

Perform the analysis of the questionnaire to generally assess the company.

Discuss on the general question and outcome

Perform the in depth questionnaires per topic. Only if time allows.

Discuss the outcome

Opinion on the method?

H Mr. van Zandwijk: I think it is a very good way to position and measure a company.

Any changes in perception on CSR itself?

D mr Poleij Supply Chain Management

I wasn't really aware of CSR so this only contributes.

E mr vd Veen equipment manager

Mr vd Veen: No I haven't, but I also haven't heard about the subject up to now. But I am aware of the activities and now it has a name and I also think that HMC is performing good at it.

Tony: Do you think it happens automatically or is it influenced by the industry it is in?

Mr vd Veen: I think the industry helps as well. Like I told you, we started in the self-protection stage and that initiated things as well. I think it also had to do with being in a certain industry.

F Zijderveld Asset manager thialf

Mr Zijderveld: No, it hasn't changed my view, it emphasizes what I already knew and thought.

Any changes in perception on the relationship between CSR and HMC?

Zijderveld: Mr Zijderveld: There are already a lot of individuals that have a positive mind-set on CSR. Even before it got a name, people were already busy with decreasing impacts on the environment, or increasing employee safety or comfort. So now that it has a name people know it when they are on the same track, but the mind-set was already present.

HMC analysis: *Here Zijderveld says that the mindset was already present but that now people can name it and discuss the subject. The mindset about CSR should have already been present but now that it is developing more in society and it is brought to the attention of HMC employees, the subject is becoming to flourish.*

Would this help a company to organizationally innovate towards a higher level of CSR dedication and implementation?

C Dewbre Commercial manager

I guess that almost everything is an opportunity to change, so broadly speaking yes. But I don't see how you should change your organization to have it perform better on the CSR aspects. It is more a mindset change, well at least here in HMC, to be more aware of the CSR aspects.

On a short term it is to formulate a plan, set goals, set actions and perform those. So in the short term a resource needs to be allocated. How it should go structurally forward I don't know but one resource should already make a difference.

F Zijderveld Asset manager Thialf

Mr Zijderveld: Yes, I think so because you're giving it a name and a stage, making it more structural and with making it more structural you're stepping away from the individual dedication to a corporate dedication.

There is one example that pops up in my mind, which was coincidentally on the Thialf but other examples come from the other vessels as well. I questioned the facility manager of the Thialf on how they clean the cooling and freezing rooms on the Thialf. The facility manager replied that he was assessing new ways to do it, since it costs a lot on money and it was also not so hygienic like they did it. So he made an inventory and procured more environment friendly cleaning solutions and applied those in soap dispensers. They used to use a lot of the solutions so the soap dispensers formed a method to allocate the soaps in a more economical way. This turned out in the use of less soap, which saved money and waste and still does, and the soap that we use now is environment friendly.

Other asset managers heard this and also applied this method to the Balder, Hermod and Aegir. So we now use the soap and the dispenser method throughout all vessels having it become a policy. This is just a small example of an initiative by an individual that turned into a corporate policy.

But it proofs that there is a transition going on from a single mind-set to a corporate mind-set. And your model is helping with that, making the transition become more transparent and making steps clear. It gives structure to where we are and where we want to be.

H Zandwijk Innovation advisor

Mr. van Zandwijk: Yes, I think it does.

Do you think it needs adjustments/additions?

Zijderveld

Mr Zijderveld: No, not that I can think off right now.

Mr Dijk: You said something about improvement suggestions?

Tony: Yes and with your remark on this you're now forming the bridge to the next subject. Continue to next subject: Q3

Thesis analysis 'would the model help a company?' and 'do you think it needs adjustments'

- Individual actions

The asset manager provided me of an example of a small individual initiative to assess the use of soap for cleaning the cooling rooms. After the assessment an environment friendly soap came in use that is applied through a soap dispenser to save soap. The soap cleans more efficient and the whole new method saves money. This individual action is an example of a shift in an individual's mindset that translates itself into sustainable changes.

This action can be used as an example where a simple method is re-assessed and is changed to benefit socially (soap cleans more efficient), environmentally (soap is environment friendly) and economic (less soap use saves money and less time spend on cleaning). One has to be conscious of the opportunities it has to improve its processes up to present day needs.

- No adjustments

No improvement suggestions for the model were made except for the fact that the interviewees would like to see the improvement suggestions.

HMC analysis

- See the individual action

Q3 Related improvement suggestions

Based on the differences of the characteristics between the stages and the assessment of the (or a) company, a set of actions shall (can) be made to further develop its CSR dedication and sustainability.

How do you see this?

A Koning QA/SHE manager

Mr Koning: This helps a company forward with the CSR implementation.

C Dewbre Commercial manager

A standard set of actions is formulated for each stage to progress one stage further. This shall be included in the model.

E Veen equipment manager

Mr vd Veen: Im thinking of how we started. We didn't have any checkbox. Maybe standard improvements help to speed up the growth of CSR.

Tony: How would you see such actions? Will a policy work?

Mr vd Veen: Actually I would like to see a checkbox. I don't have a straight answer on that. We were not pleased with our position at which we were at that time. So we had to make the steps by ourselves to try to get on top of things.

For instance, a few years ago, when we would work in the North Sea, we had to change the color of our Helideck on our vessels because of different regulations for different parts of the North sea. We actually worked in a piece of North Sea where it is split into three parts for three different countries. And for every country, we needed to have a different color on the Helideck.

We took the initiative to investigate the optimum color for a Helideck and convince the authorities of that optimum color. This saved an enormous amount of time, paint, waste, money and pollution. In this process I see the steps you have formulated and the characteristics.

F Zijderveld Asset manager Thialf

Mr Zijderveld: Yes, I think so. I think standard improvements are really useful, it can help a company to already make steps and steer them to think in a certain way.

I'm thinking about an example that this company could do. Such as: We go paperless. That's a statement and we could go paperless. How can we reach such a target?

We are here now with 1000 employees and we use a lot of paper. We are also smart and we learn fast so we as a company should be able to initiate such a happening. We would invent a new way of working. It is better for the environment and we could save money.

And working at home, that would save money here at the office. It would also save fuel and other transportation costs.

There are also other examples that would make a statement to a more responsible reputation.

Mr Zijderveld: Anyway, make the status quo questionable and discuss about it.

A standard set of actions is formulated for each stage to progress one stage further. This shall be included in the model.

G Giordano Business analyst

Mr. Giordano: standard actions do help but you also need to be careful with them. But you also need to make the company aware of a deficiency. A company must know where to work on, that is the most important. Because then you can provide a company of advice and guidance to improve itself.

But external help can also be a foundation for blaming. If you help a company with CSR, but it has a negative outcome, then the company might blame the external party for involving and advising. It might even end up that the whole topic CSR is disposed of as an active subject. This is a possible negative side of external involvement.

What I would do is to make standard actions that a company should not do.

H Zandwijk Innovation advisor

Mr. van Zandwijk: I think a company needs a development program to progress itself on the identified subjects.

Thesis analysis 'how do you see this?'

- Standard actions

Be careful with standard actions, is what the business development analyst advised. The subject is subjective, so maybe standard actions don't work in specific cases. Then the standard actions could have the reverse effect where they disappoint the company and the company rejects CSR as a total due to not-fitting standard actions. So keep in the actions also room for self interpretation and assessment.

- Actions with checkboxes

Actions with checkboxes were overall seen as positive and really helping the company move forward. The actions help a company to improve in a certain order. By integrating checkboxes a company can also see where it stands. Sum up all checkboxes and a company knows where it performs most effort.

HMC analysis

A standard set of actions is formulated for each stage to progress one stage further. This shall be included in the model.

Do standard actions to improve a company have any worth?

A Koning QA/SHE manager

Mr Koning: Yes, a company should set a target stage and then take the actions to get to the stage.

B Project manager

The PM did not answered this question directly, but from his previous answers I interpreted that he wants to see this in the model and thinks this helps companies in building their improvement plan.

C dewbre commercial manager

Yes, they do. They contribute to the plan and the actions that need to be taken by a company to move forward.

D Poleij supply chain manager

Mr Poleij: Yes I think it is very helpful. You give the developments a running start and this would make the CSR issues more clear for the managers responsible for the CSR activities.

F Zijderveld Asset manager Thialf

From last answer, yes.

H Zandwijk Innovation advisor

Mr. van Zandwijk: Yes off course, every help is welcome off course.

I Dijk Engineering manager

Mr Dijk: Yes, I think that this is the most valuable for a company. That will provide a push in the back for companies and makes the model more dynamic. This is the dynamic aspect within the model.

Thesis analysis

Most general answer: Yes.

Show the actions and expectations regarding the outcome of the analysis done in Q2.

What's your opinion on them?

Do you think this is an opportunity to organizationally innovate a company?

C dewbre commercial manager

Tony: This is already answered in a previous question:

I guess that almost everything is an opportunity to change, so broadly speaking yes. But I don't see how you should change your organization to have it perform better on the CSR aspects. It is more a mindset change, well at least here in HMC, to be more aware of the CSR aspects.

On a short term it is to formulate a plan, set goals, set actions and perform those. So in the short term a resource needs to be allocated. How is should go structurally forward I don't know but one resource should already make a difference.

Since most of the times this topic was already discussed, I skipped it in most interviews. The question functioned as a backbone to get things straight in an interview.

H Zandwijk Innovation advisor

Mr. van Zandwijk: Yes it is a method for a company to use to climb up to a better level of its performance. In this case the level of sustainability and CSR dedication.

I Dijk Engineering manager

Thesis analysis

- not all interviewees answered this question directly, because from their previous answers this question was already discussed. Yes the method helps companies to gain insight and help to pursue a faster start with CSR activities.

Q4 Relation to the offshore industry

CSR and its application in the maritime industry.

Would CSR be applicable to the offshore? How and why?

A Koning QA/SHE manager

Mr Koning: Look at the oil giants, we don't do anything without them. The oil giants seek a fitting partner for each project and will also look at the CSR level. This is something we need to have to fit projects. CSR demands are also placed in contracts.

Shell started with wind farms but is also beginning in the arctic and BP places solar cells on top of its gas stations but also has a great oil spill.

Tony: Is this seeking for a balance?

Mr Koning: if you can call it a balance between placing solar cells and having a large oil spill. On the other side we need oil to drive our cars so what's a balance.

B

C

Mr Dewbre: Yes, definitely. I think it is as applicable as or even more applicable as anywhere else. From the human side (the safety side) to the environmental side. Seeing its content it is applicable socially, economically and environmentally. We only have to look at where it has gone wrong to see how important it is.

We work in all kinds of different parts in the world, being involved in communities is also important. So yes it is applicable to the offshore industry.

D Poleij supply chain manager

Yes off course, why not?

E Veen equipment manager

F Zijderveld Asset manager Thialf

Mr Zijderveld: ooh, absolutely! Yes, it is.

G Giordano Business analyst

Mr. Giordano: Yes, definitely. Why not?

H Zandwijk Innovation advisor

Mr. van Zandwijk: Yes, it does. Shell is doing it already and it is a leader in it. They have to do it to avoid accidents and bad reputation.

Tony: Do you think CSR has got a lot to do with reputation?

Mr. van Zandwijk: Yes I think so. Without shells action with the brent spar they could have been boy cotted longer and lose all their incomes and reputation.

I Dijk Engineering manager

Mr Dijk: Yes, I think it is for every industry applicable.

Tony: And should every company aim for a CSR dedication? -> Q2

Thesis analysis 'applicable to the offshore industry?'

- Overall response YES

The overall feedback on the question whether CSR is applicable to the offshore was yes.

Most of the interviewees also looked at me to see whether I had been paying attention during their previous answers. The question was almost redundant because most interviewees answered all questions with a view from HMC.

They also highlighted that Shell is doing this for almost twenty years, 'shell almost invented sustainability' was one of the remarks.

Could the overall model and its suggestions for innovation enable the maritime industry to further its overall responsibility for the impacts it has?

A Koning qashe manager

Mr Koning: Integrate the improvement suggestions and it could help every company to develop a csr program.

B

C Dewbre

Mr Dewbre: Yes in the same way as it helps a company to improve or innovate.

F Zijderveld asset manager thialf

Mr Zijderveld: Yes, it can.

Where would you generally scale the offshore industry? From dismissing to transforming?

A Koning QA/SHE manager

I would say that the whole industry is a step in front of us.

B

C commercial manager

Mr Dewbre: I would say that the industry as a whole is slightly further than we are. Some companies already have a highly developed program regarding to sustainability and CSR. I think the industry as a whole is in the capability seeking to strategizing stage area. So maybe one stage in general further than we are.

D Poleij supply chain manager

Mr Poleij: Looking at our clients, they're on the same or even higher level than we are. Looking at our subcontractors, they could do better. I think that you can't give one figure for the entire offshore industry. The level of CSR depends on the level in the hierarchy chain a company is in. The higher you are, the more responsibilities and thus the better a CSR program or dedication should be.

Tony: Ok, and that is because such a company's leading role and leadership?

Mr. Poleij: Yes it is. If you look at a company like Shell, which has a very high responsibility for issues. If you look at Nigeria and Shell, or the gulf of Mexico and BP, those companies have a really big responsibility towards society and environment. They are the end owner of projects and responsible for their sub-contractors. So they have their procedures and need to make sure that the subcontractors comply to ensure issues.

E Veen equipment manager

Mr vd Veen: I think our colleagues and oil companies are forced to be a little higher than other industries, but I think we're further. I think the offshore industry is in capability seeking up to caring.

F Zijderveld Asset manager Thialf

Between capability seeking and caring

G Giordano Business analyst

Mr. Giordano: The offshore industry marine contracting is between 3 and 4. Even the Chinese do it now, because they know that it sells.

H Zandwijk Innovation advisor

Mr. van Zandwijk: Oil companies are ahead on us but our competitors are in the same stage as we are.

I Dijk Engineering manager

Mr Dijk: I think when we look to offshore contractors that our competitors are behind us. In average the offshore contracting is in stage 4, taking into account our clients such as shell who are leading the industry, and our subcontractors that are smaller companies with less impacts and CSR dedication.

Thesis analysis 'scale the offshore industry'

- Differs

Overall the answers from the interviewees were that HMC's direct clients, which are the oil giants, are one step in front of HMC. The subcontractors of HMC could perform better, and HMC is in the middle of the two. Off course this is based on the qualitative and subjective opinion of the interviewees. However the interviewees are the employees from the core of HMC's primary business process, and it can be assumed that gain valuable knowledge.

The scale itself differs, from a three as given by the business development analyst to strategizing. However it was always said that there are parties performing better and parties performing less.

Where would you generally scale HMC? From dismissing to transforming?

A Koning QA/SHE manager

Mr Koning: In between the capability seeking and caring stage as we are in the middle of a threshold for shifting from culture.

B

C dewbre commercial manager

I think we're busy securing the ISO14000 and there are things that we are doing that could be labeled as CSR. We should combine all activities and see where we are as a company. We are most probably past dismissing and probably past self-defense. I think we're in the range of compliance seeking, capability seeking and caring.

Because we're not strategizing as a CSR dedicated corporation, well at least as an endeavor on its own. There may be sub-parts in which we are performing better, but there probably also sub-parts in which we are performing less without calling them like CSR. We are probably in the policy formulation which is probably the capability seeking phase.

Extra question from Mr Dewbre: Are you also going to make a plan for HMC?

Tony: Yes, that will be a deliverable besides my thesis.

D Poleij supply chain manager

Between caring and strategizing, answer was already given.

E Veen equipment manager

Between caring and strategizing. We are now telling the oil companies how we want to do the work, and not the other way around.

F Zijderveld Asset manager Thialf

Between capability seeking and caring

G Giordano Business analyst

Mr. Giordano: Caring, we can do more and improve, however we are already on the right track and we do implement CSR practices, even though we don't name it like that.

H Zandwijk Innovation advisor

*Mr. van Zandwijk: **4 capability***

I Dijk Engineering manager

Mr Dijk: I think we are in the early start of the capability seeking stage. We are starting with CSR or at least start to assess practices.

Thesis analysis 'where would you scale HMC'

- Capability seeking and caring

The overall response was between capability seeking and caring, right in between the switch from a defensive culture and attitude to a pro-active attitude. The assessment of questionnaire and the in-depth assessment shall proof whether the expected position is correct or wrong.

Extra remarks

Extra remarks by Mr. Giordano: I wouldn't be surprised that there are other interviewees in your research that have a different perception of CSR within HMC. And that then have a different perception of what HMC does within the topic of HMC.

Just to keep in mind the sub questions of the research:

Sub question 1:

What is the relationship between CSR and organisational innovation?

Sub objective 2: Develop the Capability Maturity Model by theoretically linking and summarizing academic and corporate literature concerning CSR implementation(s) and identify different stages of maturity with their characteristics.

Sub question 2:

What different maturity stages can be identified from provided literature?

Sub objective 3: Identify actions for improvements to innovate or improve towards a higher level of CSR implementation.

Sub question 3:

How can companies innovate or improve their organisations towards a higher level of CSR implementation, e.g. what actions are identified in order to improve the level of CSR.

Appendix D: HMC CSR activities

Analysis of HMC efforts

Sustainable actions and activities within the HMC organization

- In 2008 the sustainability club (SC) was initiated by Dies Damsteeg
The SC was an umbrella for technological developments and initiatives that aimed for environment friendly developments.
- Christmas auction of goods that HMC personnel received from vendors. The goods are auctioned, the profits doubled and awarded to a charity.
- Code of conduct program that covers legal and ethical responsibilities.
- HMC offers its capabilities to the offshore windmill industry
- Established a hospital and train local people
- Innovating in noise reduction of pile driving
- Research for cleaning ballast water
- Aegir can sail on clean fuel, which is low sulphur and low NOx based type of fuel
- Separation of waste streams
- Train local people
- HMC has one owner who has a warm heart and a dedication for providing good
- Impact risk assessment (wanted by the company)
- Breeding turtles (single decision)
- Local people (Fabrizio is trying to use this for sales)
- Orphanage (personal initiative)
- Project specific environmental assessments
- Replacement of hydraulic equipment for electrical equipment to reduce oil spills
- Hydraulics that can't be replaced use environment degradable oil
- Environment friendly antifouling is applied to all ships
- NOx saving technologies (initiated by government financial sanction for NOx emissions, Norway)
- Deny markets if there is bribery involved
- Use local content
- Compliance policies
- Environment friendly soap and dispensers (dispenser saves soap, the new soap cleans better, environment friendly and it all costs less. This is a social, environment and economic benefit)
- Negotiated with authorities on the colour of the Helideck so it did not had to be painted all the time in different colours for different governments.
- Safety roadshow

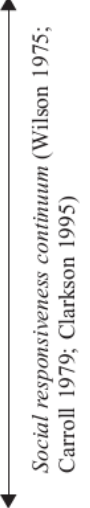
Appendix E: Table of CSR stage characteristics by Maon et al. (2009)

Table 5. A seven-stage CSR development model

CSR cultural Phase	Stage of CSR development	CSR view and prominence in organizational culture	Dimensions of CSR development										
			Knowledge and attitudinal dimensions			Strategic dimensions				Tactical and operational dimensions			
			Organizational sensitivity to CSR issues	Driver of CSR initiatives development	Support of top management	Social responsiveness	Rationale behind CSR initiatives	Performance objectives	Transparency and reporting	Stakeholders relationship	Resources commitment	Structuring of CSR initiatives	Coordination of CSR issues
CSR CULTURAL RELUCTANCE	1. Dismissing	'Winning at any cost perspective'/ None	Active opposition to CSR broader than financial benefits	None	None	Rejection	None	None	Black-box	Purely contractual	None	None	None
CSR CULTURAL GRASP	2. Self-protecting	'Reputation & Philanthropy perspective'/ CSR as marginal	Window-dressing and/or lack of awareness or ignorance about CSR issues	Lack of CSR-orientation perceived as potentially harming business	Piecemeal involvement	Strong defence	Limitation of potentially harming and uncontrolled criticisms	Resolution of problems as they occur	Justifying posture	Punctual	Budget for problems as they occur	Activities	Public relations concern
	3. Compliance-seeking	'Requirements perspective'/ CSR as worthy of interest	Growing awareness of CSR-related troubles to be avoided	CSR perceived as a duty and an obligation – Focus on restricted requisites	Involvement in theory/ professed	Light defence/ reaction	Compliance objectives	Minimization of harmful externalities/ Respect of evolving norms and regulatory requirements	Internal reporting/ Legal disclosure posture	Unilateral	Limited-minimal funding	Policies	Functional
CSR CULTURAL EMBEDMENT	4. Capability-seeking	'Stakeholder management perspective'/ CSR as influential	Growing awareness of CSR-related advantages to be gained	CSR perceived as a duty and an obligation – Focus on confluent expectations	Fair involvement/ supportive	Accommodation/ response	License to operate	Anticipating new requirements and expectations/ Identification of profitable niches for CSR initiatives	Internal reporting/ Selective disclosure posture	Interactive	Generally sufficient but inconstant funding	Plans of action	Multi-functional
	5. Caring	'Stakeholder dialogue perspective'/ CSR as embodied	Knowledgeable CSR awareness	CSR perceived as important as such	Commitment	Adaptation	Competitive advantage	Active management of CSR-related issues/Definition of business-wide opportunities	Public reporting posture	Reciprocal influence	Dependable funding	Programmes	Cross-functional
	6. Strategizing	'Sustainability perspective'/ CSR as prevailing	Leadership objectives on CSR-related issues	CSR perceived as inexorable direction to take	Sound commitment	Strategic proactivity	Value proposition	Leading the pack/Development of sustainable business leverages through CSR initiatives	Certified reporting posture	Collaborative	Substantial funding	Systems	Organizational realignment
	7. Transforming	'Change the game perspective'/ CSR as ingrained	CSR as an internalized management ideology	CSR as the only alternative considering universal mutual interdependency	Devotion	Proactivity	Enlarged finality – Societal change	Diffusion of expertise/ Maximization of positive externalities	Fully transparent posture	Joint innovation	Open-ended funding and resource commitment	Core integration – CSR as business as usual	Institutionalization

Appendix F: Stage models of CSR development by Maon et al. (2009)

Table 3. Stage models of CSR development

Author(s):		Walton (1967)	McAdam (1973)	Davis and Blomstrom (1975)	Reidenbach and Robin (1991)	Stahl and Grigsby (1997)	Dunphy et al. (2003)	Van Marrewijk and Werre (2003)	Zadek (2004)	Mirvis and Googins (2006)	Consolidative model	
Concept referred to:		<i>Corporate attention to social responsibility</i>	<i>Social responsibility philosophy</i>	<i>Social responsibility</i>	<i>Corporate moral development</i>	<i>Managerial CSR position</i>	<i>Corporate sustainability</i>	<i>Corporate sustainability</i>	<i>Corporate responsibility</i>	<i>Corporate citizenship</i>	<i>Corporate social responsibility</i>	
		Six stages	Four stages	Five stages	Five stages	Three stages	Six stages	Six stages	Five stages	Five stages	Seven stages	Perspective
DO NOTHING	<i>Reaction posture</i>	–	Fight all the way	Withdrawal	Amoral	–	Rejection	–	Defensive	–	Dismissing	<i>'Winning at any cost'</i>
 Social responsiveness continuum (Wilson 1975; Carroll 1979; Clarkson 1995)	<i>Defence posture</i>	Austere	Do only what is required	Public relations approach		Minimum legal compliance	Non-responsiveness	Pre-corporate sustainability	Compliance	Elementary	Self-protecting	<i>'Reputation & Philanthropy'</i>
		Household		Legal approach	Legalistic		Compliance	Compliance-driven			Compliance-seeking	<i>'Requirements'</i>
	<i>Accommodation posture</i>	Vendor	Be progressive	Bargaining	Responsive	Enlightened self-interest	Efficiency	Profit-driven	Managerial	Engaged	Capability-seeking	<i>'Stakeholder management'</i>
		Investment						Caring		Innovative	Caring	<i>'Stakeholder dialogue'</i>
	<i>Proactive posture</i>	Civic		Problem solving	Emerging ethical	Proactive change	Strategic proactivity	Synergistic	Strategic	Integrated	Strategizing	<i>'Sustainability'</i>
DO MUCH		Artistic	Lead the industry		Ethical		Sustaining	Holistic	Civil	Transforming	Transforming	<i>'Change the game'</i>

Appendix G: CSR Maturity Model Questionnaire

Question list Main Assessment

In order to assess a company for the first time, a simple and basic questionnaire should provide insight in the general CSR status. Out of the sources are subjects selected that form a basis for a question. The questionnaire should cover the seven subjects of the ISO26000 guideline and the UN GC principles. The extracted characteristics per stage provide the measurement points.

Subjects:

- Organizational Governance
- Human Rights
- Labor practices
- Environment
- Fair operating processes
- Consumer issues
- Community involvement and development

UN GC

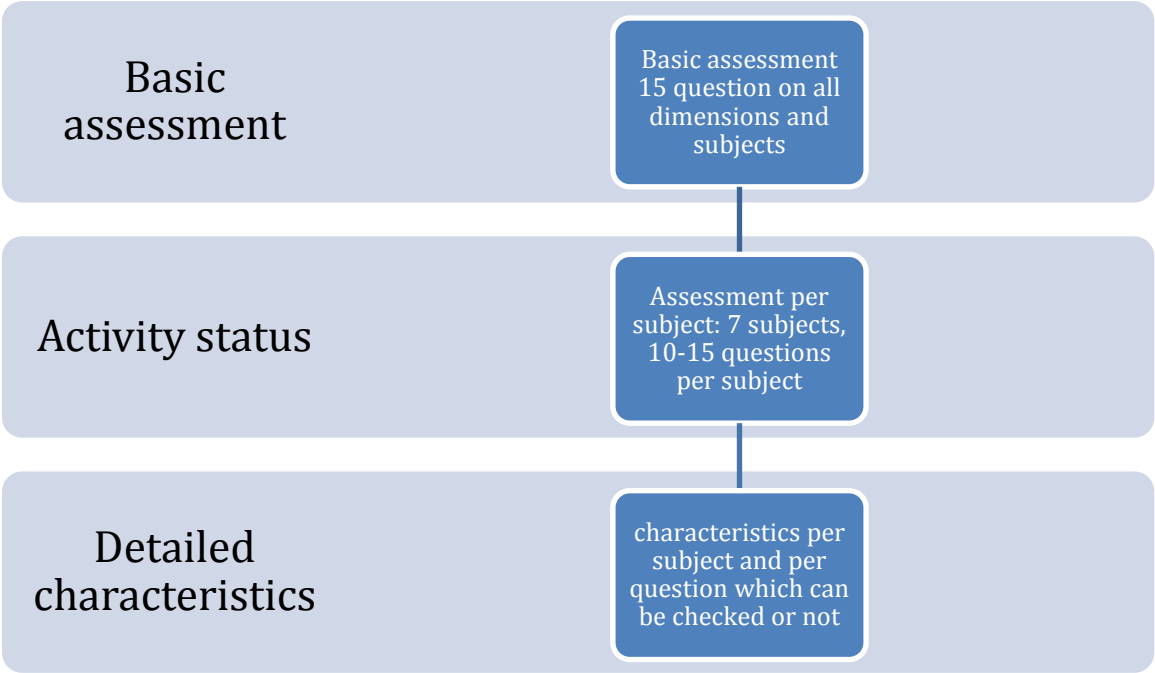
- Human rights
- Labour
- Environment
- Anti-corruption

The specific content of the UN GC is incorporated in the CM model as the principles do not deviate much from the content of ISO26000. If a subject is not covered by the ISO26000 content, it is added to the content of the CM model.

Three types of assessments that

The first questionnaire is a basic questionnaire of 15 questions upon the corporate policies and dedication on the seven subjects as supplied in the ISO26000. This basic questionnaire should provide a quick insight in a company's CSR practices and knowledge.

One step further into



Basic Assessment

Corporate governance

1 In what way are Corporate Responsibilities (CSR/CR/SR) integrated into the corporation and all the actions of the corporation?

Stage	Description of the state within the stage
1	What is CSR?
2	CSR activities are used to defend actions and reputation (Green Washing; Clean Laundry)
3	There is a CSR policy under development
4	There is a policy on CSR
5	CSR policy is formally integrated and reviewed for improvement
6	CSR is a part of the corporate strategy and assessed with stakeholders
7	It is completely integrated into the corporate structure and promoted through the industry

2 How transparent are the activities and communication of the company?

Stage	Description of the state within the stage
1	No transparency at all
2	The good activities are communicated outside; the rest is kept silent
3 & 4	All input communication is used to improve activities, however no response is provided; still only good activities are communicated to the outside and the fact that improvement processes on behalf of input exists is also communicated. Communication remains one-sided.
5	Company engages in interactive communication with partners and stakeholders on all activities
6	Communication with partners is reciprocal of nature
7	We communicate our activities, structure and value chain of the company with partners, public authorities and other organizations

2b On what level are the following dimensions represented in the corporation’s policy or actions? For information on each stage, please refer to the model.

Dimension	1	2	3	4	5	6	7
CSR strategy development							
Leadership accountability							
Principles of CSR							

Human rights

3. How are the human rights principles covered in the company? *(Internal, aimed at the company’s processes and attitude/culture)*

Stage	Description of the state within the stage
1	Human rights covered? We do not supply overalls that cover the right limbs, nor left limbs of the 8 year olds that work here.
2	“Human rights are not trespassed” is stated on the sign outside the door
3	Unclear or complex situations are not abused for the sake of our own employees
4	Human Rights and company activities are assessed and compared on dissimilarities
5	Human Rights principles are integrated in company for internal employees
6	Human Rights principles are integrated in company and external partners are assessed
7	Promotion of Human Rights and securing that partners comply as well

4. Do the services or products, produced by the company, contribute to Human Rights (in the most general context)? *(External, aimed at the outcomes and impacts of the company)*

1	Most probably supplies chemical weapons to dictators, or something else that harms people.
2	Make a report that says ‘the product is “green” ’
3	Assess the impacts due to its products or services
4	Develop a policy to contribute to Human Rights, based on the assessment
5	Implement policy actively
6	Assess policy and activities with partners and stakeholders and improve if necessary
7	Products/ Services aimed at benefitting the vulnerable, a large social issue in

4b On what level are the following dimensions represented in the corporation’s policy and or actions? For information on each stage, please refer to the model.

Dimension	1	2	3	4	5	6	7
Due diligence (Presence of HR policy and its effectiveness)							
Human Rights risk situation							
Avoidance of complicity							
Resolving grievances							
Discrimination and vulnerable groups							
Civil and political rights							
Economic, social and cultural rights							
Fundamental principles and rights at work							

Labour practices

5 Is the company compliant with legal regulations and standards of labour practices?

Stage	Description of the state within the stage
1	Labour practices? Do you mean they'll work harder when they are scared to get hit by something?
2	Says it complies with all laws and regulations, most probably does not
3	Assessment of the Labour regulations and standards, and its own activities
4	Policy formulation
5	Policy actively integrated and improvement based upon stakeholder input
6	Assessment of activities and policy in discussion with partners, improvement upon outcome
7	Transparent labour practices, cooperation with partners and NGO's

6 In what extend does the company secures the health and safety of its employees?

Stage	Description of the state within the stage
1	If somebody dies, we cover it up and bribe people to shut up
2	Pretend to be compliant with health and safety regulations, but is not
3	Assesses the work environment and circumstances, compare it with regulations and standards
4	Formulate a policy to be compliant with the regulations
5	Engage with stakeholders to improve policy and create awareness among own employees for their health and safety
6	Engage with partners and clients to improve policy and find support in value chain for a higher standard
7	Improves policy in cooperation with public authorities, NGO's and other relevant policy makers. Openly promotes higher level health and safety programmes/dedications towards other firms to increase the overall industry standard.

6b On what level are the following dimensions represented in the corporation’s policy and or actions? For information on each stage, please refer to the model.

Dimension	1	2	3	4	5	6	7
Employment and employment relationships							
Conditions of work and social protection							
Social dialogue							
Health and safety at work							
Human development and training in the workplace							

Environment

7 Is the company compliant with legal regulations and standards of environmental practices?

Stage	Description of the state within the stage
1	Environment? The place where we chop the trees to make room for the garbage. But don't tell
2	Says it complies with all laws and regulations, most probably does not. Can even have a fancy report that looks 'green', but does not comply with its own report.
3	Assessment of the environment regulations and standards, comparison with its own activities
4	Policy formulation based on the outcome of the assessment
5	Policy actively integrated and improvement based upon stakeholder input. Assessment of company's core strengths related to environmental issues.
6	Assessment of activities and policy in discussion with partners, improvement upon outcome. Integration of actions based on the company's core strengths that can contribute to the environment.
7	Fully transparent environmental policies, promotion of the policies through its industry and contribution through cooperation with partners, public authorities and NGO's.

8 If the company contributes to the solution of environmental issues, on what level does the company do this?

Stage	Description of the state within the stage
1	Company does not contribute to the solutions
2	We have a nice "Sustainability Report" in which we mention everything we do.
3	Assessment of the firms activities takes place which shall be compared to standards and guidelines
4	Policy formulation based on the outcome of the previous assessment
5	Assessment of environmental issues that leads to a plan of action that fits the policy, to contribute to the selected solutions for environmental issues.
6	Discuss, involve and cooperate with partners and stakeholders to assess and improve the policy and the plan of action, to contribute to the solutions of environmental issues.
7	Involve public authorities and promote the solutions to the environmental issues openly in order to gain commitment, support and the involvement of other parties.

8b On what level are the following dimensions represented in the corporation’s policy and or actions? For information on each stage, please refer to the model.

Dimension	1	2	3	4	5	6	7
Prevention of pollution							
Sustainable resource use							
Climate change							
Climate mitigation							
Protection of the environment							

Fair Operating Processes

9 Is the company compliant with legal regulations and standards to secure fair operating processes?

Stage	Description of the state within the stage
1	No
2	Says it is compliant but this is more a defensive attitude to hide actual operating processes
3	Assessments of the firms operating processes take place that shall be compared to standards and guidelines
4	Policy formulation based on the outcome of the previous assessment
5	Assessment of the firm's policy and its effectiveness. Improvements are developed with the engagement of stakeholders.
6	Discuss, involve and cooperate with partners and stakeholders to assess and improve the policy and the plan of action, to contribute to the fairness of the operating processes.
7	Involve public authorities and promote the fairness of operating processes openly through the industry to gain commitment, support and the involvement of other parties.

10 How does the company help to prevent corruption, the violation of fair competition or the violation of property rights?

Stage	Description of the state within the stage
1	Company does not contribute to the solutions
2	We have a violation rule that is in compliance with the law
3	Assessment of the firms activities takes place which shall be compared to standards and guidelines
4	Policy formulation based on the outcome of the previous assessment
5	Assessment of its anti-corruption regulations/policy that leads to a plan of action that fits the policy, to contribute to the selected solutions to counteract on corruption, violation of fair competition and violation of property rights
6	Discuss, involve and cooperate with partners and stakeholders to assess and improve the policy and the plan of action, to contribute to the solutions of corruption, violation of fair competition and the violation of property rights
7	Involve public authorities and promote the solutions to the anti-corruption openly in order to gain commitment, support and the involvement of other parties

10b To what extent is each dimension represented in the activities, policy and or dedication of the company concerning fair operating processes? For information on each stage, please refer to the model.

Dimension	1	2	3	4	5	6	7
Anti-Corruption							
Responsible political involvement							
Fair competition							
Promoting social responsibility in the value chain							
Respect for property rights							

Consumer Issues

11) How does the firm address consumer/client related issues, applicable to the company?

Stage	Description of the state within the stage
1	Firm does not address any consumer related issues
2	Firm has a helpdesk that states it helps and supports consumers, but is actually never available or the dedication does not reflect the need of customers
3	Assessment of the firms consumer issues related activities, which is compared with guidelines and regulations
4	Policy formulation based on the outcome of the previous assessment
5	Assessment of consumer issues that leads to a plan of action that fits the policy, to contribute to the selected solutions for consumer issues
6	Discuss, involve and cooperate with partners and stakeholders to assess and improve the policy and the plan of action, to contribute to the solutions of consumer issues
7	Involve public authorities and promote the solutions to the consumer issues openly in order to gain commitment, support and the involvement of other parties.

12b) On what scale are the following dimensions represented in the corporation’s activities and/or policy for consumer issues? For information on each stage, please refer to the model.

Dimension	1	2	3	4	5	6	7
Due diligence (Presence of HR policy and its effectiveness)							
Human Rights risk situation							
Avoidance of complicity							
Resolving grievances							
Discrimination and vulnerable groups							
Civil and political rights							
Economic, social and cultural rights							
Fundamental principles and rights at work							

Community involvement and development

13) In what way is the company involved in the community and does it contribute to the community development?

Stage	Description of the state within the stage
1	Firm does not get involved nor does it contribute to developments. Most probably its impacts only harm the community.
2	Firm states and reports that it is involved and contributes, but they're not.
3	Firm assesses the community and its needs, and its own impacts
4	Firm formulates a policy based on the assessment
5	Firm assesses its policy together with stakeholders and identifies new community stakeholders. An action plan is made enacted upon.
6	Firm engages in the assessment of an action plan together with stakeholders and partners from a community. The actions should lead to the development of the community
7	Open developments, established with the company and its stakeholders, partners from the community, public authorities and others who want to contribute. The development is promoted by the company.

14b) On what scale are the following dimensions represented in the corporation's activities and/or policy for community involvement and development? For information on each stage, please refer to the model.

Dimension	1	2	3	4	5	6	7
Community involvement							
Education and culture							
Employment creation and skills development							
Technology development and access							
Wealth and income creation							
Health							
Social investment							

Appendix H: ISO26000 actions and expectations, categorized by CSR topic

Subjects of SR	Related actions and expectations.
Organisational Governance	<p>An organization's decision-making processes and structures should enable it to:</p> <ul style="list-style-type: none"> - develop strategies, objectives, and targets that reflect its commitment to social responsibility; - demonstrate leadership commitment and accountability; create and nurture an environment and culture in which the principles of social responsibility (see Clause 4) are practised; - create a system of economic and non-economic incentives related to performance on social responsibility; - use financial, natural and human resources efficiently; promote a fair opportunity for underrepresented groups (including women and racial and ethnic groups) to occupy senior positions in the organization; - balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; - establish two-way communication processes with its stakeholders, identifying areas of agreement and disagreement and negotiating to resolve possible conflicts; - encourage effective participation of all levels of employees in the organization's social responsibility activities; - balance the level of authority, responsibility and capacity of people who make decisions on behalf of the organization; - keep track of the implementation of decisions to ensure that these decisions are followed in a socially responsible way and to determine accountability for the results of the organization's decisions and activities, either positive or negative; and - periodically review and evaluate the governance processes of the organization; adjust processes according to the outcome of the reviews and communicate changes throughout the organization.
Human rights	<p>Due diligence Specific to human rights, a due diligence process should, in a manner that is appropriate to the organization's size and circumstances, include the following components:</p> <ul style="list-style-type: none"> - a human rights policy for the organization that gives meaningful guidance to those within the organization and those closely linked to the organization; - means of assessing how existing and proposed activities may affect human rights; means of integrating the human rights policy throughout the organization; - means of tracking performance over time, to be able to make necessary adjustments in priorities and approach; and - actions to address the negative impacts of its decisions and activities. <p>Human rights risk situations</p> <ul style="list-style-type: none"> - Should take particular care with situations as specified in section 6.3.4.1;

- Should base decisions on the primary responsibility to respect human rights;
- Should contribute to promoting and defending the overall fulfilment of human rights;
- Should consider the potential consequences of its actions so that the desired objective of respecting human rights is actually achieved;
- It is important not to compound or create other abuses;
- A situation's complexity should not be used as an excuse for inaction

Avoidance of complicity

- Should verify that its security arrangements respect human rights;
- Security personnel (employed, contracted or sub-contracted) should be adequately trained, including in adherence to standards of human rights;
- complaints about security procedures or personnel should be addressed and investigated promptly and, where appropriate, independently
- should exercise due diligence to ensure that it is not participating in, facilitating or benefiting from human rights violations committed by public security forces;
- *In addition, an organization should:*
- *not provide goods or services to an entity that uses them to carry out human rights abuses;*
- *not enter into a formal or informal partnership or contractual relationship - with a partner that commits human rights abuses in the context of the partnership or in the execution of the contracted work;*
- *inform itself about the social and environmental conditions in which purchased goods and services are produced;*
- *ensure it is not complicit in any displacement of people from their land unless it is done in conformity with national law and international norms, which includes exploring all alternative solutions and ensuring*
- *affected parties are provided with adequate compensation;*
- *consider making public statements, or taking other action indicating that it does not condone human rights abuse, such as acts of discrimination, occurring in employment in the country concerned; and*
- *avoid relationships with entities engaged in anti-social activities.*

Resolving grievances

- should establish, or otherwise ensure the availability of, remedy mechanisms for its own use and that of its stakeholders. For these mechanisms to be effective they should be;
- **legitimate** *This includes clear, transparent and sufficiently independent governance structures to ensure that no party to a particular grievance process can interfere with the fair management of that process;*
- **accessible** *Their existence should be publicized and adequate assistance provided for aggrieved parties who may face barriers to access, such as language, illiteracy, lack of awareness or finance, distance, disability or fear of reprisal;*
- **predictable** *There should be clear and known procedures, a clear time frame for each stage and clarity as to the types of process and outcome they can and cannot offer, and a means of monitoring the implementation of any outcome;*
- **equitable** *Aggrieved parties should have access to sources of information, advice and expertise necessary to engage in a fair grievance process;*
- **rights-compatible** *The outcomes and remedies should accord with internationally recognized humanrights standards;*

- **clear and transparent** *Although confidentiality might sometimes be appropriate, the process and outcome should be sufficiently open to public scrutiny and should give due weight to the public interest; and*
- **based on dialogue and mediation** *The process should look for mutually agreed solutions to grievances through engagement between the parties. Where adjudication is desired, parties should retain the right to seek this through separate, independent mechanisms.*

Discrimination and vulnerable groups (6.3.7.2 describes examples of vulnerable groups)

- Should take care to ensure that it does not discriminate against employees, partners, customers, stakeholders, members and anyone else with whom it has any contact or on whom it can have an impact;
- should examine its own operations and the operations of other parties within its sphere of influence to determine whether direct or indirect discrimination is present;
- should ensure that it is not contributing to discriminatory practices through the relationships connected to its activities;
- should encourage and assist other parties in their responsibility to prevent discrimination;
- if above action isn't responded to, the company should reconsider its relations with such organizations;
- may wish to seek advice from local or international organizations with expertise in human rights;
- should consider facilitating the raising of awareness of their rights among members of vulnerable groups;
- should contribute to redressing discrimination or the legacy of past discrimination, wherever practicable;
- should strive to employ or do business with organizations operated by people from groups historically discriminated against;
- should support efforts to increase access to education, infrastructure or social services for groups denied full access;
- could consider not only the human rights aspects but also the gains for its own operations in terms of the value added by the full development of multi-faceted human resources and relations;

Civil and political rights

- should respect all individual civil and political rights. Examples include, but are not limited to, the following:
 - *life of individuals;*
 - *freedom of opinion and expression. An organization should not aim to suppress anyone's views or opinions, even when the person expresses criticism of the organization internally or externally;*
 - *freedom of peaceful assembly and of association;*
 - *freedom to seek, receive and impart information and ideas through any means, regardless of national borders;*
 - *the right to own property, alone or in association with others, and freedom from being arbitrarily deprived of property; and*
 - *access to due process and the right to a fair hearing before any internal disciplinary measure is taken;*
 - *any disciplinary measure should be proportionate and not involve physical punishment or inhuman or degrading treatment*

Economic, social and cultural rights

- exercise due diligence to ensure that it does not engage in activities that infringe, obstruct or impede the enjoyment of such rights; examples are:

- *should assess the possible impacts of its decisions, activities, products and services, as well as new projects, on these rights, including the rights of the local population;*

- *should neither directly nor indirectly limit or deny access to an essential product or resource, such as water;*

- *where appropriate, consider adopting or maintaining specific policies to ensure the efficient distribution of essential goods and services where this distribution is endangered;*

- COULD contribute to the fulfilment of such rights, when appropriate, while keeping in mind the different roles and capacities of governments and other organizations related to the provision of these rights;

- MAY consider

- *facilitating access to, and where possible providing support and facilities for, education and lifelong*

- *learning for community members;*

joining efforts with other organizations and governmental institutions - supporting respect for and

realization of economic, social and cultural rights;

- *exploring ways related to their core activities to contribute to the fulfillment of these rights; and*

- *adapting goods or services to the purchasing ability of poor people*

Fundamental principles and rights at work

- **should independently ensure that it addresses the following matters:**

- *freedom of association and collective bargaining*

Workers and employers, without distinction whatsoever, have the right to establish and, subject only to the rules of the organization concerned, to join

organizations of their own choosing without previous authorization;

Representative organizations formed or joined by workers should be recognized for purposes of collective bargaining;

- *forced labour*

Should not engage in or benefit from any use of forced or compulsory labour;

No work or service should be exacted from any person under the threat of any penalty or when the work is not conducted voluntarily;

An organization should not engage or benefit from prison labour, unless the prisoners have been convicted in a court of law and their labour is under the supervision and control of a public authority;

Further, prison labour should not be used by private organizations unless performed on a voluntary basis, as evidenced by, among other things, fair and decent conditions of employment;

- *equal opportunities and non-discrimination*

should confirm that its employment policies are free from discrimination based on race, colour, gender, religion, national extraction, social origin, political opinion, age, or disability;

Organizations should also take steps to prevent harassment in the

	<p>workplace by: regularly assessing the impact of its policies and activities on promotion of equal opportunities and non-discrimination; taking positive actions to provide for the protection and advancement of vulnerable groups; this might include establishing workplaces for persons with disabilities to help them earn a living under suitable conditions, and establishing or participating in programmes that address issues such as promotion of employment for youth and older workers, equal employment opportunities for women and more balanced representation of women in senior positions.</p> <p>- <i>child labour</i> The minimum age for employment is determined through international instruments (see Box 7). Organizations should not engage in or benefit from any use of child labour. If an organization has child labour in its operations or within its sphere of influence, it should, as far as possible, ensure not only that the children are removed from work, but also that they are provided with appropriate alternatives, in particular, education. Light work that does not harm a child or interfere with school attendance or with other activities necessary to a child's full development (such as recreational activities) is not considered child labour.</p>
Labour practices	<p>Employment and employment relationships Should</p> <ul style="list-style-type: none"> - be confident that all work is performed by women and men who are legally recognized as employees or who are legally recognized as being self-employed; - not seek to avoid the obligation that the law places on the employer by disguising relationships that would otherwise be recognized as an employment relationship under the law; - recognize the importance of secure employment to both the individual worker and to society: use active workforce planning to avoid the use of work performed on a casual basis or the excessive use of work performed on a temporary basis, except where the nature of the work is genuinely short term or seasonal; - provide reasonable notice, timely information and, jointly with worker representatives where they exist, consider how to mitigate adverse impacts to the greatest possible extent when considering changes in its operations, such as closures that affect employment; - ensure equal opportunities for all workers and not discriminate either directly or indirectly in any labour practice; - eliminate any arbitrary or discriminatory dismissal practices; - protect personal data and privacy of workers; - take steps to ensure that work is contracted or sub-contracted only to organizations that are legally recognized or are otherwise able and willing to assume the responsibilities of an employer and to provide decent working conditions. An organization should use only those labour intermediaries who are legally recognized and where other arrangements for the performance of work confer legal rights on those performing the work. Home workers should not be treated worse than other wage earners;

- not benefit from unfair, exploitative or abusive labour practices of its partners, suppliers or subcontractors, including home workers. An organization should make reasonable efforts to encourage organizations in its sphere of influence to follow responsible labour practices, recognizing that a high level of influence is likely to correspond to a high level of responsibility to exercise that influence. Depending upon the situation and influence, reasonable efforts could include: establishing contractual obligations on suppliers and subcontractors; making unannounced visits and inspections; and exercising due diligence in supervising contractors and intermediaries. Where suppliers and subcontractors are expected to comply with a code of labour practice, the code should be consistent with the Universal Declaration of Human Rights and the principles underlying applicable ILO labour standards (see 5.2.3 for additional information about responsibilities in the sphere of influence); and

- where operating internationally, endeavour to increase the employment, occupational development, promotion and advancement of nationals of the host country. This includes sourcing and distributing through local enterprises where practicable.

Conditions of work and social protection

Should:

- ensure that the conditions of work comply with national laws and regulations and are consistent with applicable international labour standards;
- respect higher levels of provision established through other applicable legally binding instruments such as collective agreements;
- observe at least those minimum provisions defined in international labour standards as established by the ILO, especially where national legislation has not yet been adopted;
- provide decent conditions of work with regard to wages, hours of work, weekly rest, holidays, health and safety, maternity protection and ability to combine work with family responsibilities;
- wherever possible, allow observance of national or religious traditions and customs;
- provide conditions of work for all workers that permit, to the greatest extent possible work-life balance and are comparable with those offered by similar employers in the locality concerned
- provide wages and other forms of remuneration in accordance with national laws, regulations or collective agreements. An organization should pay wages at least adequate for the needs of workers and their families. In doing so, it should take into account the general level of wages in the country, the cost of living, social security benefits and the relative living standards of other social groups. It should also consider economic factors, including requirements of economic development, levels of productivity and the desirability of attaining and maintaining a high level of employment. In determining wages and working conditions that reflect these considerations, an organization should bargain collectively with its workers or their representatives, in particular trade unions, where they so wish, in accordance with national systems for collective bargaining.
- provide equal pay for work of equal value;
- pay wages directly to the workers concerned, subject only to any

restriction or deduction permitted by laws, regulations or collective agreements;

- comply with any obligation concerning the provision of social protection for workers in the country of operation;
- respect the right of workers to adhere to normal or agreed working hours established in laws, regulations or collective agreements. It should also provide workers with weekly rest and paid annual leave;
- respect the family responsibilities of workers by providing reasonable working hours, parental leave and, when possible, childcare and other facilities that can help workers achieve a proper work-life balance; and
- compensate workers for overtime in accordance with laws, regulations or collective agreements. When requesting workers to work overtime, an organization should take into account the interests, safety and well-being of the workers concerned and any hazard inherent in the work. An organization should comply with laws and regulations prohibiting mandatory and non-compensated overtime, and always respect the basic human rights of workers concerning forced labour.

Social dialogue

Should:

- recognize the importance for organizations of social dialogue institutions, including at the international level, and applicable collective bargaining structures;
- respect at all times the right of workers to form or join their own organizations to advance their interests or to bargain collectively;
- not obstruct workers who seek to form or join their own organizations and to bargain collectively, for instance by dismissing or discriminating against them, through reprisals or by making any direct or indirect threat so as to create an atmosphere of intimidation or fear;
- where changes in operations would have major employment impacts, provide reasonable notice to the appropriate government authorities and representatives of the workers so that the implications may be examined jointly to mitigate any adverse impact to the greatest possible extent;
- as far as possible, and to an extent that is reasonable and non-disruptive, provide duly designated worker representatives with access to authorized decision makers, to workplaces, to the workers they represent, to facilities necessary to perform their role and to information that will allow them to have a true and fair picture of the organization's finances and activities; and
- refrain from encouraging governments to restrict the exercise of the internationally recognized rights of freedom of association and collective bargaining. For example, organizations should avoid locating a subsidiary or sourcing from companies located in specialized industrial zones where freedom of association is restricted or prohibited, even if national regulation recognizes that right, and they should refrain from participating in incentive schemes based on such restrictions.

May

- also wish to consider participating, as appropriate, in employers' organizations as a means of creating opportunities for social dialogue and extending their expression of social responsibility through such channels.

Health and safety at work

Should:

- develop, implement and maintain an occupational health and safety policy based on the principle that strong safety and health standards and organizational performance are mutually supportive and reinforcing;
- understand and apply principles of health and safety management, including the hierarchy of controls: elimination, substitution, engineering controls, administrative controls, work procedures and personal protective equipment;
- analyse and control the health and safety risks involved in its activities;
- communicate the requirement that workers should follow all safe practices at all times and ensure that workers follow the proper procedures;
- provide the safety equipment needed, including personal protective equipment, for the prevention of occupational injuries, diseases and accidents, as well as for dealing with emergencies;
- record and investigate all health and safety incidents and problems in order to minimize or eliminate them;
- address the specific ways in which occupational safety and health (OSH) risks differently affect women (such as those who are pregnant, have recently given birth or are breastfeeding) and men, or workers in particular circumstances such as people with disabilities, inexperienced or younger workers;
- provide equal health and safety protection for part-time and temporary workers, as well as subcontracted workers;
- strive to eliminate psychosocial hazards in the workplace, which contribute or lead to stress and illness;
- provide adequate training to all personnel on all relevant matters;
- respect the principle that workplace health and safety measures should not involve monetary expenditures by workers; and
- base its health, safety and environment systems on the participation of the workers concerned (see Box 9) and recognize and respect the rights of workers to:
 - [- obtain timely, full and accurate information concerning health and safety risks and the best practices used to address these risks;
 - [- freely inquire into and be consulted on all aspects of their health and safety related to their work;
 - [- refuse work that is reasonably considered to pose an imminent or serious danger to their life or health or to the lives and health of others;
 - [- seek outside advice from workers' and employers' organizations and others who have expertise;
 - [- report health and safety matters to the appropriate authorities;
 - [- participate in health and safety decisions and activities, including investigation of incidents and accidents; and
 - [- be free of the threat of reprisals for doing any of these things

Human development and training in the workplace

Should:

- provide all workers at all stages of their work experience with access to skills development, training and apprenticeships, and opportunities for career advancement, on an equal and non-discriminatory basis;
- ensure that, when necessary, workers being made redundant are helped to access assistance for new employment, training and counselling;

	<ul style="list-style-type: none"> - establish joint labour-management programmes that promote health and well-being.
The environment	<p>Prevention of pollution</p> <p>To improve the prevention of pollution from its activities, an organisation should:</p> <ul style="list-style-type: none"> - identify the aspects and impacts of its decisions and activities on the surrounding environment; - identify the sources of pollution and waste related to its activities; - measure, record and report on its significant sources of pollution and reduction of pollution, water consumption, waste generation and energy consumption; - implement measures aimed at preventing pollution and waste, using the waste management hierarchy, and ensuring proper management of unavoidable pollution and waste - engage with local communities regarding actual and potential polluting emissions and waste, related health risks, and actual and proposed mitigation measures; - implement measures to progressively reduce and minimize direct and indirect pollution within its control or influence, in particular through development and promotion of fast uptake of more environmentally friendly products and services; - publicly disclose the amounts and types of relevant and significant toxic and hazardous materials used and released, including the known human health and environmental risks of these materials for normal operations as well as accidental releases; - systematically identify and avoid the use: <ul style="list-style-type: none"> - <i>of banned chemicals defined by national law or of unwanted chemicals listed in international conventions; and</i> - <i>where possible, of chemicals identified by scientific bodies or any other stakeholder with reasonable and verifiable grounds as being of concern. An organization should also seek to prevent use of such chemicals by organizations within its sphere of influence. Chemicals to avoid include, but are not limited to: ozone-depleting substances persistent organic pollutants and chemicals covered under the Rotterdam Convention, hazardous chemicals and pesticides (as defined by the World Health Organization), chemicals defined as carcinogenic (including exposure to smoke from tobacco products) or mutagenic, and chemicals that affect reproduction, are endocrine disrupting, or persistent, bio-accumulative and toxic (PBTs) or very persistent and very bio-accumulative (vPvBs);</i> - implement an environmental accident prevention and preparedness programme and prepare an emergency plan covering accidents and incidents both on-and off-site and involving workers, partners, authorities, local communities and other relevant stakeholders. Such a programme should include, among other matters, hazard identification and risk evaluation, notification procedures and recall procedures, and communication systems, as well as public education and information.

Sustainable resource use

In relation to all its activities an organization should:

- identify the sources of energy, water and other resources used; measure, record and report on its significant uses of energy, water and other resources;
- implement resource efficiency measures to reduce its use of energy, water and other resources,
- considering best practice indicators and other benchmarks;
- complement or replace non-renewable resources where possible with alternative sustainable, renewable and low-impact sources;
- use recycled materials and reuse water as much as possible;
- manage water resources to ensure fair access for all users within a watershed;
- promote sustainable procurement;
- consider adopting extended producer responsibility; and
- promote sustainable consumption

Climate change

To mitigate climate change impacts related to its activities an organization should:

- identify the sources of direct and indirect accumulated GHG emissions and define the boundaries (scope) of its responsibility;
- measure, record and report on its significant GHG emissions, preferably using methods well defined internationally agreed standards (see also Annex A for examples of initiatives and tools addressing GHG emissions);
- implement optimized measures to progressively reduce and minimize the direct and indirect GHG emissions within its control and encourage similar actions within its sphere of influence;
- review the quantity and type of significant fuels usage within the organization and implement programs to improve efficiency and effectiveness [1461]
- a life cycle approach should be undertaken to ensure net reduction in GHG emissions, even when low-emissions technologies and renewable energies are considered;
- prevent or reduce the release of GHG emissions (particularly those also causing ozone depletion) from land use and land use change, processes or equipment, including but not limited to heating, ventilation and air conditioning units;
- realize energy savings wherever possible in the organization, including purchasing of energy efficient goods and development of energy efficient products and services; and
- consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programs that operate in a transparent way, carbon capture and storage or carbon sequestration.

Climate mitigation

To reduce vulnerability to climate change, an organization should:

- consider future global and local climate projections to identify risks and integrate climate change adaptation into its decision making;
- identify opportunities to avoid or minimize damage associated with climate change and where possible take advantage of opportunities, to

	<p>adjust to changing conditions (see Box 1 0 page 46); and</p> <ul style="list-style-type: none"> - implement measures to respond to existing or anticipated impacts and within its sphere of influence, contribute to building capacity of stakeholders to adapt. <p>Protection of the environment</p> <p>In relation to all its activities an organization should:</p> <ul style="list-style-type: none"> - identify potential adverse impacts on biodiversity and ecosystem services and take measures to eliminate or minimize these impacts; - where feasible and appropriate, participate in market mechanisms to internalize the cost of its environmental impacts and create economic value in protecting ecosystem services; - give highest priority to avoiding the loss of natural ecosystems, second to restoring ecosystems, and finally, if the former two actions are not possible or fully effective, to compensating for losses through actions that will lead to a net gain in ecosystem services over time; - establish and implement an integrated strategy for the administration of land, water and ecosystems that promotes conservation and sustainable use in a socially equitable way; - take measures to preserve any endemic, threatened or endangered species or habitat that may be adversely affected; - implement planning, design and operating practices as a way to minimize the possible environmental impacts resulting from its decisions on land use, including decisions related to agricultural and urban development; - incorporate the protection of natural habitat, wetlands, forest, wildlife corridors, protected areas and agricultural lands into the development of buildings and construction works; - adopt sustainable agricultural, fishing, and forestry practices including related to animal welfare, for example, as defined in leading standards and certification schemes; - progressively use a greater proportion of products from suppliers using more sustainable technologies and processes; - consider that wild animals and their habitats are part of our natural ecosystems and should therefore be valued and protected and their welfare taken into account; and - avoid approaches that threaten the survival or lead to the global, regional or local extinction of species or that allow the distribution or proliferation of invasive species.
<p>Fair operating practices</p>	<p>Anti-Corruption</p> <p>To prevent corruption an organization should:</p> <ul style="list-style-type: none"> - identify the risks of corruption and implement and maintain policies and practices that counter corruption and extortion; - ensure its leadership sets an example for anti-corruption and provides commitment, encouragement and oversight for implementation of the anti-corruption policies; - support and train its employees and representatives in their efforts to eradicate bribery and corruption, and provide incentives for progress; - raise the awareness of its employees, representatives, contractors and suppliers about corruption and how to counter it; - ensure that the remuneration of its employees and representatives is appropriate and for legitimate services only; - establish and maintain an effective system to counter corruption; - encourage its employees, partners, representatives and suppliers to

report violations of the organization's policies and unethical and unfair treatment by adopting mechanisms that enable reporting and follow-up action without fear of reprisal;

- bring violations of the criminal law to the attention of appropriate law enforcement authorities; and
- work to oppose corruption by encouraging others with which the organization has operating relationships to adopt similar anti-corruption practices

Responsible political involvement

An organization should:

- train its employees and representatives and raise their awareness regarding responsible political involvement and contributions, and how to deal with conflicts of interest;
- be transparent regarding its policies and activities related to lobbying, political contributions and political involvement;
- establish and implement policies and guidelines to manage the activities of people retained to advocate on the organization's behalf;
- avoid political contributions that amount to an attempt to control or could be perceived as exerting undue influence on politicians or policymakers in favor of specific causes; and
- prohibit activities that involve misinformation, misrepresentation, threat or compulsion.

Fair competition

To promote fair competition, an organization should:

- conduct its activities in a manner consistent with competition laws and regulations, and co-operate with the appropriate authorities;
- establish procedures and other safeguards to prevent engaging in or being complicit in anti-competitive behavior;
- promote employee awareness of the importance of compliance with competition legislation and fair competition;
- support anti-trust and anti-dumping practices, as well as public policies that encourage competition; and
- be mindful of the social context in which it operates and not take advantage of social conditions, such as poverty, to achieve unfair competitive advantage.

Promoting social responsibility in the value chain

To promote social responsibility in its value chain, an organization should:

- integrate ethical, social, environmental and gender equality criteria, and health and safety, in its purchasing, distribution and contracting policies and practices to improve consistency with social responsibility objectives;
- encourage other organizations to adopt similar policies, without indulging in anti-competitive behavior in so doing;
- carry out appropriate due diligence and monitoring of the organizations with which it has relationships, with a view to preventing compromise of the organization's commitments to social responsibility;
- consider providing support to SMOs, including awareness raising on issues of social responsibility and best practice and additional assistance (for example, technical, capacity building or other resources) to meet socially responsible objectives;
- actively participate in raising the awareness of organizations with

	<p>which it has relationships about principles and issues of social responsibility; and</p> <ul style="list-style-type: none"> - promote fair and practical treatment of the costs and benefits of implementing socially responsible practices throughout the value chain, including, where possible, enhancing the capacity of organizations in the value chain to meet socially responsible objectives. This includes adequate purchasing practices, such as ensuring that fair prices are paid and that there are adequate delivery times and stable contracts. <p>Respect for property rights An organization should:</p> <ul style="list-style-type: none"> - implement policies and practices that promote respect for property rights and traditional knowledge; - conduct proper investigations to be confident it has lawful title permitting use or disposal of property; - not engage in activities that violate property rights, including misuse of a dominant position, counterfeiting and piracy; - pay fair compensation for property that it acquires or uses; and consider the expectations of society, human rights and basic needs of the individual when exercising and protecting its intellectual and physical property rights
Consumer issues	<p><i>Fair marketing, factual and unbiased information and fair contractual practices</i></p> <p>When communicating with consumers, an organization should:</p> <ul style="list-style-type: none"> - not engage in any practice that is deceptive, misleading, fraudulent or unfair, unclear or ambiguous, including omission of critical information; - consent to sharing relevant information in a transparent manner which allows for easy access and comparisons as the basis for an informed choice by the consumer; - clearly identify advertising and marketing; - openly disclose total prices and taxes, terms and conditions of the products and services (as well as any accessory required for use) and delivery costs. When offering consumer credit, provide details of the actual annual interest rate as well as the annual percentage rate (APR) charged, which includes all the costs involved, amount to be paid, number of payments and the due dates of installment payments; - substantiate claims or assertions by providing underlying facts and information upon request; - not use text, audio or images that perpetuate stereotyping in regard to, for example, gender, religion, race, disability or personal relationships; - give primary consideration in advertising and marketing to the best interests of vulnerable groups, including children, and not engage in activities that are detrimental to their interests; - provide complete, accurate, and understandable information that can be compared in official or commonly used languages at the point of sale and according to applicable regulations on: <ul style="list-style-type: none"> - <i>all important aspects of products and services, including financial and investment products, ideally taking into account the full life cycle;</i> - <i>the key quality aspects of products and services as determined using standardized test procedures, and compared, when possible, to average performance or best practice. Provision of such information should be limited to circumstances where it is appropriate and practical and would</i>

assist consumers;

- health and safety aspects of products and services, such as potentially hazardous use, hazardous materials and hazardous chemicals contained in or released by products during their life cycle;
- information regarding accessibility of products and services; and
- the organization's location, postal address, telephone number and e-mail address, when using domestic or cross-border distance selling, including by means of the Internet, e-commerce, or mail order;

- use contracts that:
 - are written in clear, legible and understandable language;
 - do not include unfair contract terms, such as the unfair exclusion of liability, the right to unilaterally change prices and conditions, the transfer of risk of insolvency to consumers or unduly long contract periods, and avoid predatory lending practices including unreasonable credit rates; and
 - provide clear and sufficient information about prices, features, terms, conditions, costs, the duration of the contract and cancellation periods.

Protecting consumers' health and safety

Should take the following actions and pay special attention to vulnerable groups (with special attention to children) that might not have the capacity to

recognize or assess potential dangers. It should:

- provide products and services that, under normal and reasonably foreseeable conditions of use, are safe for users and other persons, their property, and the environment;

- assess the adequacy of health and safety laws, regulations, standards and other specifications to address all health and safety aspects. An organization should go beyond minimum safety requirements where there is evidence that higher requirements would achieve significantly better protection, as indicated by the occurrence of accidents involving products or services that conform to the minimum requirements, or the availability of products or product designs that can reduce the number or severity of accidents;

- when a product, after having been placed on the market, presents an unforeseen hazard, has a serious defect or contains misleading or false information, stop the services or withdraw all products that are still in the distribution chain. An organization should recall products using appropriate measures and media to reach people who purchased the product or made use of the services and compensate consumers for losses suffered. Measures for traceability in its value chain may be pertinent and useful;

- minimize risks in the design of products by:

- identifying the likely user group(s), the intended use and the reasonably foreseeable misuse of the process, product or service, as well as hazards arising in all the stages and conditions of use of the product or service and, in some cases, provide specially tailored products and services for vulnerable groups;

- estimating and evaluating the risk to each identified user or contact group, including pregnant women, arising from the hazards identified; and

- reducing the risk by using the following order of priority: inherently safe design, protective devices and information for users;

- assure the appropriate design of information on products and services by taking into account different consumer needs and respecting differing

or limited capacities of consumers, especially in terms of time allocated to the information process;

- in product development, avoid the use of harmful chemicals, including but not limited to those that are carcinogenic, mutagenic, toxic for reproduction, or persistent and bio-accumulative. If products containing such chemicals are offered for sale, they should be clearly labelled;
- as appropriate, perform a human health risk assessment of products and services before the introduction of new materials, technologies or production methods, and, when appropriate, make documentation available to consumers;
- convey vital safety information to consumers using symbols wherever possible, preferably those that have been internationally agreed, in addition to the textual information;
- instruct consumers in the proper use of products and warn them of the risks involved in intended or normally foreseeable use; and
- adopt measures that prevent products from becoming unsafe through improper handling or storage while in the care of consumers.

Sustainable consumption

To contribute to sustainable consumption, an organization, where appropriate, should:

- promote effective education empowering consumers to understand the impacts of their choices of products and services on their well being and on the environment. Practical advice can be provided on how to modify consumption patterns and to make necessary changes;
- offer consumers socially and environmentally beneficial products and services considering the full lifecycle, and reduce adverse impacts on society and the environment by:
 - *eliminating, where possible, or minimizing any negative health and environmental impact of products and services, and where less harmful and more efficient alternatives exist, providing the choice of products or services that have less adverse effects on the society and the environment;*
 - *designing products and packaging so that they can be easily used, reused, repaired or recycled and, if possible, offering or suggesting recycling and disposal services;*
 - *preferring supplies that can contribute to sustainable development;*
 - *offering high quality products with longer product life, at affordable prices;*
 - *providing consumers with scientifically reliable, consistent, truthful, accurate, comparable and verifiable information about the environmental and social factors related to production and delivery of its products or services, including, where appropriate, information on resource efficiency, taking the value chain into account;*
 - *providing consumers with information about products and services, including on: performance, impacts on health, country of origin, energy efficiency (where applicable), contents or ingredients (including, where appropriate, use of genetically modified organisms and nanoparticles), aspects related to animal welfare (including, where appropriate, use of animal testing) and safe use, maintenance, storage and disposal of the products and their packaging; and*
 - *making use of reliable and effective, independently verified labelling schemes or other verification schemes, such as eco-labelling or auditing activities, to communicate positive environmental aspects, energy*

efficiencies, and other socially and environmentally beneficial characteristics of products and services.

Consumer service, support, and complaint and dispute resolution

An organization should:

- take measures to prevent complaints [41 by offering consumers, including those who obtain products through distance selling, the option to return products within a specified period or obtain other appropriate remedies;
- review complaints and improve practices in response to complaints;
- if appropriate, offer warranties that exceed periods guaranteed by law and are suitable for the expected length of product life;
- clearly inform consumers how they can access after-supply services and support as well as dispute resolution and redress mechanisms;
- offer adequate and efficient support and advice systems;
- offer maintenance and repair at a reasonable price and at accessible locations and make information readily accessible on the expected availability of spare parts for products; and
- make use of alternative dispute resolution, conflict resolution and redress procedures that are based on national or international standards, are free of charge or are at minimal cost to consumers, and that do not require consumers to waive their rights to seek legal recourse.

Consumer data protection and privacy

To prevent personal data collection and processing from infringing privacy, an organization should:

- limit the collection of personal data to information that is either essential for the provision of products and services or provided with the informed and voluntary consent of the consumer;
- refrain from making the use of services or the claim to special offers contingent on agreement by the consumer to the unwanted use of data for marketing purposes;
- only obtain data by lawful and fair means;
- specify the purpose for which personal data are collected, either before or at the time of data collection;
- not disclose, make available or otherwise use personal data for purposes other than those specified, including marketing, except with the informed and voluntary consent of the consumer or when required by the law;
- provide consumers with the right to verify whether the organization has data relating to them and to challenge these data, as defined by law. If the challenge is successful, the data should be erased, rectified, completed or amended, as appropriate;
- protect personal data by adequate security safeguards;
- be open about developments, practices and policies regarding personal data, and provide readily available ways of establishing the existence, nature and main uses of personal data; and
- disclose the identity and usual location of the person accountable for data protection in the organization (sometimes called the data controller), and hold this person accountable for complying with the above measures and applicable law.

Access to essential services

An organization that supplies essential services should:

	<ul style="list-style-type: none"> - not disconnect essential services for non-payment without providing the consumer or group of consumers with the opportunity to seek reasonable time to make the payment. It should not resort to collective disconnection of services that penalize all consumers regardless of payment; - in setting prices and charges, offer, wherever permitted, a tariff that will provide a subsidy to those who are in need; - operate in a transparent manner, providing information related to the setting of prices and charges; - expand their coverage and provide the same quality and level of service without discrimination to all groups of consumers; - manage any curtailment or interruption of supply in an equitable manner, avoiding discrimination against any group of consumers; and - maintain and upgrade its systems to help prevent disruption of service. <p>Education and awareness</p> <p>In educating consumers, an organization, when appropriate, should address:</p> <ul style="list-style-type: none"> - health and safety, including product hazards; - information on appropriate laws and regulations, ways of obtaining redress and agencies and organizations for consumer protection; - product and service labeling and information provided in manuals and instructions; - information on weights and measures, prices, quality, credit conditions and availability of essential services; - information about risks related to use and any necessary precautions; - financial and investment products and services; - environmental protection; - efficient use of materials, energy and water; - sustainable consumption; and - proper disposal of wrapping, waste, and products.
<p>Community involvement and development</p>	<p>Community involvement</p> <p>An organization should:</p> <ul style="list-style-type: none"> - consult representative community groups in determining priorities for social investment and community development activities. Special attention should be given to vulnerable, discriminated, marginalized, unrepresented and under-represented groups, to involve them in a way that helps to expand their options and respect their rights; - consult and accommodate communities, including indigenous people, on the terms and conditions of development that affect them. Consultation should occur prior to development and should be based on complete, accurate and accessible information; - participate in local associations as possible and appropriate, with the objective of contributing to the public good and the development goals of communities; - maintain transparent relationships with local government officials and political representatives, free from bribery or improper influence; - encourage and support people to be volunteers for community service; and - contribute to policy formulation and the establishment, implementation, monitoring and evaluation of development

programmes. When doing so, an organization should respect the rights and have due regard for the views of others to express and defend their own interests

Education and culture

An organization should:

- promote and support education at all levels, and engage in actions to improve the quality of and access to education, promote local knowledge and help eradicate illiteracy;
- in particular, promote learning opportunities for vulnerable or discriminated groups;
- encourage the enrolment of children in formal education and contribute to the elimination of barriers to children obtaining an education (such as child labour);
- promote cultural activities where appropriate, recognize and value the local cultures and cultural traditions, consistent with the principle of respect for human rights. Actions to support cultural activities that empower historically disadvantaged groups are especially important as a means of combating discrimination;
- consider facilitating human rights education and awareness raising;
- help conserve and protect cultural heritage, especially where the organization's activities have an impact on it; and
- where appropriate, promote the use of traditional knowledge and technologies of indigenous communities

Employment creation and skills development

An organization should:

- analyse the impact of its investment decisions on employment creation and, where economically viable, make direct investments that alleviate poverty through employment creation;
- consider the impact of technology choice on employment and, where economically viable in the longer term, select technologies that maximize employment opportunities;
- consider the impact of outsourcing decisions on employment creation, both within the organization making the decision and within external organizations affected by such decisions;
- consider the benefit of creating direct employment rather than using temporary work arrangements;
- consider participating in local and national skills development programmes, including apprenticeship programmes, programmes focused on particular disadvantaged groups, lifelong learning programmes and skills recognition and certification schemes;
- consider helping to develop or improve skills development programmes in the community where these are inadequate, possibly in partnership with others in the community;
- give special attention to vulnerable groups with regard to employment and capacity building; and
- consider helping to promote the framework conditions necessary to create employment

Technology development and access

An organization should:

- consider contributing to the development of innovative technologies

that can help solve social and environmental issues in local communities;

- consider contributing to the development of low-cost technologies that are easily replicable and have a high positive impact on poverty and hunger eradication;
- consider, where economically feasible, developing potential local and traditional knowledge and technologies while protecting the community's right to that knowledge and technology;
- consider engaging in partnerships with organizations, such as universities or research laboratories, to enhance scientific and technological development with partners from the community, and employ local people in this work; and
- adopt practices that allow technology transfer and diffusion, where economically feasible. Where applicable, an organization should set reasonable terms and conditions for licenses or technology transfer so as to contribute to local development. The capacity of the community to manage the technology should be considered and enhanced

Wealth and income creation

An organization should:

- consider the economic and social impact of entering or leaving a community, including impacts on basic resources needed for the sustainable development of the community;
- consider supporting appropriate initiatives to stimulate diversification of existing economic activity in the community;
- consider giving preference to local suppliers of products and services and contributing to local supplier development where possible;
- consider undertaking initiatives to strengthen the ability of and opportunities for locally based suppliers to contribute to value chains, giving special attention to disadvantaged groups within the community;
- consider assisting organizations to operate within the appropriate legal framework;
- engage in economic activities with organizations that, owing to low levels of development, have difficulty meeting the legal requirements only where:
 - *the purpose is to address poverty;*
 - *the activities of these organizations respect human rights, and there is a reasonable expectation that these organizations will consistently move towards conducting their activities within the appropriate legal framework;*
- consider contributing to durable programmes and partnerships that assist community members, especially women and other socially disadvantaged and vulnerable groups to establish businesses and co-operatives, in improving productivity and promoting entrepreneurship. Such programmes could, for example, provide training in business planning, marketing, quality standards required to become suppliers, management and technical assistance, access to finance and facilitation of joint ventures;
- encourage the efficient use of available resources including the good care of domesticated animals;
- consider appropriate ways to make procurement opportunities more easily accessible to community organizations, including, for example, through capacity-building on meeting technical specifications, and making information about procurement opportunities available;

	<ul style="list-style-type: none"> - consider supporting organizations and persons that bring needed products and services to the community, which can also generate local employment as well as linkages with local, regional and urban markets where this is beneficial for the welfare of the community; - consider appropriate ways to help in the development of community-based associations of entrepreneurs; - fulfil its tax responsibilities and provide authorities with the necessary information to correctly determine taxes due; and - consider contributing to superannuation and pensions for employees <p>Health</p> <p>An organization should:</p> <ul style="list-style-type: none"> - seek to eliminate negative health impacts of any production process, product or service provided by the organization; - consider promoting good health by, for example, contributing to access to medicines and vaccination and encouraging healthy lifestyles, including exercise and good nutrition, early detection of diseases, raising awareness of contraceptive methods and discouraging the consumption of unhealthy products and substances. Special attention should be given to child nutrition; - consider raising awareness about health threats and major diseases and their prevention, such as HIV/AIDS, cancer, heart disease, malaria, tuberculosis and obesity; and - consider supporting long lasting and universal access to essential health care services and to clean water and appropriate sanitation as a means of preventing illness <p>Social investment</p> <p>An organization should:</p> <ul style="list-style-type: none"> - take into account the promotion of community development in planning social investment projects. All actions should broaden opportunities for citizens, for example by increasing local procurement and any outsourcing so as to support local development; - avoid actions that perpetuate a community's dependence on the organization's philanthropic activities, on-going presence or support; - assess its own existing community-related initiatives and report to the community and to people within the organization and identify where improvements might be made; - consider partnering with other organizations, including government, business or NGOs to maximise synergies and make use of complementary resources, knowledge and skills; and - consider contributing to programmes that provide access to food and other essential products for vulnerable or discriminated groups and persons with low income, taking into account the importance of contributing to their increased capabilities, resources and opportunities.
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Appendix I: ISO26000 actions and expectations, categorized by ISO26000 subject, numbered and with argumentation

The maturity model characteristics categorize every action and expectation. Each action or expectation has an argument for its categorization. The actions and expectations still stand in the original order according to ISO26000. Each action and expectation has a number to trace the actions back in later processes.

Subjects of SR	ISO26000 translated into CM- measurement indicators In order to keep the CM model and related stages accessible and basic the ISO26000 actions and expectations need to be more basic.
Organisational Governance 1	<p>An organization's decision-making processes and structures should enable it to:</p> <ul style="list-style-type: none"> - 1.1 develop strategies, objectives, and targets that reflect its commitment to social responsibility; <i>(Develop strategies, objectives and targets is done by a company in the strategizing stage. It is far beyond self-defence and the action reflects the dedication and commitment of the management.)</i> <i>(This point is almost directly reflected in the table to assess its dimension during an assessment. The fact whether there is or there isn't a CSR strategy determines the attitude and level of dedication to CSR. Therefore the interviewee is asked to rate this activity)</i> - 1.2 demonstrate leadership commitment and accountability; <i>(the real leadership comes to the front in the transforming stage, where the dedication of the company becomes inspirational to its industry)</i> <i>(Leadership is asked to assess by the interviewee in the basic assessment. Leadership in CSR is a clear aspect, representative for its dedication and probably easy to assess.</i> - 1.3 create and nurture an environment and culture in which the principles of social responsibility (see Clause 4) are practised; <i>(Maintaining principles is a step before a real strategy with targets and objectives. This means the action is a caring stage action)</i> - 1.4 create a system of economic and non-economic incentives related to performance on social responsibility; <i>(This is part of a strategy and a system that goes beyond a dedication of principles. It is an strategizing action)</i> - 1.5 use financial, natural and human resources efficiently; <i>(the efficient use of resources is a vague description and is not categorized. However a company can, and always should, assess its resources and the use of its resources.)</i> - 1.6 promote a fair opportunity for underrepresented groups (including women and racial and ethnic groups) to occupy senior positions in the organization; <i>(Promotion of fair opportunities is covered in the transforming phase. Although I personally feel that such a promotion is a wrong type of CSR as the opportunities should be fair without promoting it.)</i>

- 1.7 balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; *(This is an action that needs more actions. First the needs of the corporation and its stakeholders need to be assessed, then a balance need to be made and actions with targets and objectives have to be set out. In the end-phase, transforming, balance exists between current and future needs.*

In the strategizing phase the policy should be assessed with the influence of external stakeholders. In the caring phase the set out strategy with its targets and objectives is active in the corporation. In the capability seeking stage the In the compliance seeking phase the assessment should be executed, which can be used as a self – defence.)

- 1.8 establish two-way communication processes with its stakeholders, identifying areas of agreement and disagreement and negotiating to resolve possible conflicts;

(This active state of external stakeholder communication strategizes the company and establishes its position in the network. This action is a strategizing action due to its external communication characteristic)

- 1.9 encourage effective participation of all levels of employees in the organization's social responsibility activities;

(this is transforming as the encouragement is a transforming phase action)

- 1.10 balance the level of authority, responsibility and capacity of people who make decisions on behalf of the organization;

(this is an action that should fit any healthy company. It is also an action which is hard to categorize as every company can have different. A healthy balance is also transparent, and transparency is a transforming characteristic. However I think that for a healthy company this action should be implemented in an earlier stage. By balancing the responsibilities a company shows dedication to a healthy organizational structure. Thus the caring stage should be more applicable.)

- 1.11 keep track of the implementation of decisions to ensure that these decisions are followed in a socially responsible way and to determine accountability for the results of the organization's decisions and activities, either positive or negative;

(This is part of a policy on following the company's decisions and securing their character. By keeping track a company can see whether its policy is working, which is implemented in the caring stage. The track keeping can also happen in the caring stage, so improvements can be implemented in the strategizing stage. Luckily, this next step is action 1.12)

- 1.12 Periodically review and evaluate the governance processes of the organization, and adjust processes according to the outcome of the reviews and communicate changes throughout the organization.

(This action contains the improvement of the policy and its actions that where implemented in the caring stage through actions 1.11.

Improvements of developed programs and policies should be in the strategizing phase)

(
Unstructured extracted topics from the organisational governance topic of ISO26000:

	<ul style="list-style-type: none"> - Formal, defined structures - Informal culture and values - Strategy, Objectives and targets that reflect commitment - Leadership commitment - Incentive system to stimulate SR activities and other methods to encourage employees - Efficient use of resources - Fair opportunity for underrepresented groups - Two-way communication with stakeholders, and resolve possible conflicts - Keep track of decisions and their outcomes to ensure they are SR - Periodically review and evaluate the governance processes and implement conclusions <p>These are the subjects within the dimension of organisational governance. Each subject is undefined considering measurement, however presence or absence of each subject can be assessed and linked to a mark such as +1 for positive SR contribution or -1 if negative.</p> <p>OG Most of these subjects are in compliance with the Moan, Lindgreen and Swaen article.)</p>
<p>Human rights 2</p>	<p>Human rights (HR) Basically two categories: Political and Civil rights - Economic, Social and Cultural rights</p> <p>Due diligence Specific to human rights, a due diligence process should, in a manner that is appropriate to the organization's size and circumstances, include the following components:</p> <ul style="list-style-type: none"> - 2.1 a human rights policy for the organization that gives meaningful guidance to those within the organization and those closely linked to the organization; <i>(A policy needs also a policy formulation and the assessing process in front of it. A policy is mostly formed to be compliant or to seek own capabilities.)</i> - 2.2 means of assessing how existing and proposed activities may affect human rights; <i>(this point is a compliance seeking stage action, assessment of its actions and whether it violates or not is the basis for a proper policy on HR.)</i> - 2.3 means of integrating the human rights policy throughout the organization; <i>(The real integration of a policy needs a real dedication towards the subject and not just a 'have to' incentive. The dedication comes from a certain 'Care' for the subject. This is dedication and readiness from the organization is reflected by the Caring stage.)</i> - 2.4 means of tracking performance over time, to be able to make necessary adjustments in priorities and approach; <i>(tracking over time. After the integration of the policy it needs to be</i>

assessed and improved if necessary, however this is not a one time action. The policy needs to be tracked over time and improved if necessary. This is the strategizing phase.

- 2.5 Actions to address the negative impacts of its decisions and activities.

(This is already part of the whole policy, the policy is there to counteract negative impacts from its decisions and activities. Nonetheless, the action is important and is integrated in the model. The dedication is active, and not from a self defence point of view. Thus the action is minimally caring. with the implementation of the policy the negative actions should e addressed, thus this action is a Caring stage action)

(Older transcription / argumentation

- HR policy for guidance (Defensive) (Self-protection)

- Integration of HR policy (Active) (compliance seeking)

- Assess existing and proposed activities on their impact on HR (Active) (Caring)

- Tracking performance over time and adjusting when necessary (Pro-Active)

- Actions to address the negative impacts of its decisions and activities (Pro-Active) [this is compiled together with the tracking of performance, as performance is the outcome of decisions and actions]

)

Human rights risk situations

- 2.6 Should base decisions on the primary responsibility to respect human rights; *(this concerns also the due diligence topic and is already assessed within the due diligence topic. decisions should be made either by a guidance for self-protection or through an integration of HR policy for compliance seeking and caring, there for this should be placed in the Caring stage)*

- 2.7 Should take particular care with situations as specified in section 6.3.4.1; *[this is together with the assessment of actions (Due diligence) already in the table)*

- 2.8 Should contribute to promoting and defending the overall fulfilment of human rights; *(promotion is a transforming action)*

- 2.9 Should consider the potential consequences of its actions so that the desired objective of respecting human rights is actually achieved; *(See also Due diligence point 2.3 and 2.5) This is part of the overall strategy*

- 2.10 It is important not to compound or create other abuses; *[when acting responsible this is one of the first concerns] This is part of the assessment policy)*

- 2.11 A situation's complexity should not be used as an excuse for inaction *[This is one step more responsible than not abusing a situation.] So not abusing an unclear or complex situation is one point which should be in the self protection stage. The no excuse for inaction is part of compliance seeking.*

(To stay out of possible situations that can harm the reputation of the company, the company should not abuse unclear or complex situations. Most of the time this also means that the company harms other companies or people by abusing situations.)

Avoidance of complicity

- 2.12 Should verify that its security arrangements respect human rights; [this action should be covered by the 'integration of HR policy' from due diligence HR]

- 2.13 Security personnel (employed, contracted or sub-contracted) should be adequately trained, including in adherence to standards of human rights; [covered by integration of HR policy into decisions and actions, due diligence]

(Trained security personnel is an action that can be done without a policy and is categorized as a capability seeking stage action. It is a capability to have adequately trained personnel)

- 2.14 complaints about security procedures or personnel should be addressed and investigated promptly and, where appropriate, independently [this is covered by the assessment of existing and proposed activities]

(this action can also be assumed to be covered by a policy, but the action can be done separately. If there is no policy this action is scaled as a caring stage action. The company must consist over a minimum dedication for caring for CSR or for security dedication in specific. There for this action is categorized as caring. A next possible step could be to be even more dedicated is to engage with partners to improve security concerning HR.)

- 2.15 should exercise due diligence to ensure that it is not participating in, facilitating or benefiting from human rights violations committed by public security forces; [implicitly covered by integration of HR policy (Due diligence)]

(This action is a first stage action covered by 2.10 and 2.11)

- In addition, an organization should:

- 2.16 not provide goods or services to an entity that uses them to carry out human rights abuses; *(This should be assessed by the policy that comes formally active in the caring stage. Normally an external stakeholder is assessed in strategizing however this action is important as its damage can harm human beings. There for this action should come earlier then strategizing)*

- 2.17 not enter into a formal or informal partnership or contractual relationship - with a partner that commits human rights abuses in the context of the partnership or in the execution of the contracted work; [this is the strategizing stage as the company should abandon other companies if they're not in compliance]

- 2.18 inform itself about the social and environmental conditions in which purchased goods and services are produced; *[This is the same as assessing existing activities and compare it with the principles.*

- ensure it is not complicit in any displacement of people from their land unless it is done in conformity with national law and international norms, which includes exploring all alternative solutions and ensuring (this is part of the abusing part of human rights and that the company should not be part of it.)

- 2.19 affected parties are provided with adequate compensation; (This is compliance seeking to compensate people and parties)

- 2.20 consider making public statements, or taking other action indicating that it does not condone human rights abuse, such as acts of discrimination, occurring in employment in the country concerned; and

- avoid relationships with entities engaged in anti-social activities. (Already mentioned in 2.17)

Resolving grievances

- should establish, or otherwise ensure the availability of, remedy mechanisms for its own use and that of its stakeholders. For these mechanisms to be effective they should be;

- **legitimate** This includes clear, transparent and sufficiently independent governance structures to ensure that no party to a particular grievance process can interfere with the fair management of that process;

- **accessible** Their existence should be publicized and adequate assistance provided for aggrieved parties who may face barriers to access, such as language, illiteracy, lack of awareness or finance, distance, disability or fear of reprisal;

- **predictable** There should be clear and known procedures, a clear time frame for each stage and clarity as to the types of process and outcome they can and cannot offer, and a means of monitoring the implementation of any outcome;

- **equitable** Aggrieved parties should have access to sources of information, advice and expertise necessary to engage in a fair grievance process;

- **rights-compatible** The outcomes and remedies should accord with internationally recognized human rights standards;

- **clear and transparent** Although confidentiality might sometimes be appropriate, the process and outcome should be sufficiently open to public scrutiny and should give due weight to the public interest; and

- **based on dialogue and mediation** The process should look for mutually agreed solutions to grievances through engagement between the parties. Where adjudication is desired, parties should retain the right to seek this through separate, independent mechanisms.

Discrimination and vulnerable groups (6.3.7.2 describes examples of vulnerable groups)

- 2.21 Should take care to ensure that it does not discriminate against employees, partners, customers, stakeholders, members and anyone else with whom it has any contact or on whom it can have an impact; (even though this should be part of the policy, the single action is incorporated in the model. Discrimination is not accepted by society, thus the action is compliance and capability seeking towards society.

Discriminate can also harm the firm's reputation, so compliance seeking is

a stage more aimed for self-defence than capability seeking. However the environment must also allow the company to not discriminate, which is more a Capability seeking stage action. However a firm must begin early with seeking compliance regarding discrimination)

- 2.22 should examine its own operations and the operations of other parties within its sphere of influence to determine whether direct or indirect discrimination is present;

(This should be part of the policy from the caring stage on, to assess its own practices and those of its partners/customers. The external assessing can start in the caring stage but is mostly fulfilled in the strategizing stage)

- 2.23 should ensure that it is not contributing to discriminatory practices through the relationships connected to its activities;

(assess activities and stakeholders/partners and make sure that either the partner stops its discriminating practices or that the relationship is terminated)

- 2.24 should encourage and assist other parties in their responsibility to prevent discrimination;

(encouraging other parties in taking their responsibility and assisting them is a open and transparent manner of working and reflects a real dedication to the social, environmental and economic issues that are addressed. A company is in a transformation phase if it actively encourages and helps other parties. It shows a leadership through the industry)

- 2.25 if above action isn't responded to, the company should reconsider its relations with such organizations; *(part of the addition to 2.23)*

(This action follows up on the encouraging action as stated above. Therefore this action is placed in the transforming phase even though it also might be, or even fit more, in the strategizing stage.)

- 2.26 may wish to seek advice from local or international organizations with expertise in human rights;

(This is part of the caring stage where first steps are taken to gain knowledge from external parties on improvements for the organization its policy on human rights.)

- 2.27 should consider facilitating the raising of awareness of their rights among members of vulnerable groups;

(Raise awareness among the vulnerable groups of their rights is a 3rd culture because of the leadership role that the company must take. Also the company. However it exceeds the caring stage due its leadership role. It acts truly transparent towards the vulnerable groups, making it a strategizing phase action)

- 2.28 should contribute to redressing discrimination or the legacy of past discrimination, wherever practicable;

- 2.29 should strive to employ or do business with organizations operated by people from groups historically discriminated against;

(I don't think this action is completely honest or non-discriminating. Positive discrimination is also discrimination)

- 2.30 should support efforts to increase access to education, infrastructure or social services for groups denied full access;
(this could be part of the caring stage where a company does something for the vulnerable groups from its own strengths without any other parties involved.)

- 2.31 could consider not only the human rights aspects but also the gains for its own operations in terms of the value added by the full development of multi-faceted human resources and relations;
(This is an action where the company may directly gain value from it. It is a consideration that is done early without external parties. There for the consideration is positioned as a compliance seeking action. If the action is actually implemented the action becomes capability seeking of nature)

Civil and political rights

- 2.32 should respect all individual civil and political rights. Examples include, but are not limited to, the following:

- *life of individuals;*
- *freedom of opinion and expression. An organization should not aim to suppress anyone's views or opinions, even when the person expresses criticism of the organization internally or externally;*
- *freedom of peaceful assembly and of association;*
- *freedom to seek, receive and impart information and ideas through any means, regardless of national borders;*
- *the right to own property, alone or in association with others, and freedom from being arbitrarily deprived of property; and*
- *access to due process and the right to a fair hearing before any internal disciplinary measure is taken;*
- *any disciplinary measure should be proportionate and not involve physical punishment or inhuman or degrading treatment*
(A simple subject as respecting individual civil and political rights should become before the company even becomes dedicated to CSR principles. Respecting employees and others their preferences and rights costs less effort than trying to persuade them or to take other actions to counteract their preferences and or rights. I think that it shouldn't even be mentioned because it is so obvious that this subject should be normally accepted by everyone. However since I am not everybody, the action is explicitly mentioned.)

Economic, social and cultural rights

- 2.33 exercise due diligence to ensure that it does not engage in activities that infringe, obstruct or impede the enjoyment of such rights; examples are *(the following actions are the actions that should be integrated in the model. The actions are specific.*

- 2.34 should assess the possible impacts of its decisions, activities, products and services, as well as new projects, on these rights, including the rights of the local population;
(This action is an action that can be used as self-defence. To defend the company from negative impacts, by assessing them and mitigating. Also the company can use it as a positive sign that the company takes effort to assess its impacts. The action is a typical method to answer the "what?" question, and the what question should be answered by a company in the

compliance seeking phase.)

*- 2.35 should neither directly nor indirectly limit or deny access to an essential product or resource, such as water;
(This is a pure self-protection step and if it is not assessed as an early stage a company most probably violates civil laws and human rights. This action is categorized in the self-protection stage)*

*- 2.36 where appropriate, consider adopting or maintaining specific policies to ensure the efficient distribution of essential goods and services where this distribution is endangered;
(Consider adopting or maintaining policies... So a company can state... "a yeah, we considered it... so we apply ISO26000, check!" That's pretty much a self-protecting stage action... just saying that they've considered it. Or the company states "We have considered applying a policy, and we now have a policy... nice huh... so we comply or wait... we apply ISO26000"
I think this action should be just a single action where the company concretely ensures for an efficient distribution....endangered. Because of this the company cares for the community or strategizes itself in the community. Due to the essential nature of the action, where the company acts to support essential life products, the action is categorized as a caring stage.)*

*- (2.37) COULD contribute to the fulfilment of such rights, when appropriate, while keeping in mind the different roles and capacities of governments and other organizations related to the provision of these rights;
(This should be part of a policy to incorporate economic, social and cultural rights)*

*- MAY consider
- facilitating access to, and where possible providing support and facilities for, education and lifelong learning for community members;
- joining efforts with other organizations and governmental institutions - supporting respect for and realization of economic, social and cultural rights;
- exploring ways related to their core activities to contribute to the fulfillment of these rights; and
- adapting goods or services to the purchasing ability of poor people*

Fundamental principles and rights at work

- should independently ensure that it addresses the following matters: (2.38)

- freedom of association and collective bargaining

Workers and employers, without distinction whatsoever, have the right to establish and, subject only to the rules of the organization concerned, to join

organizations of their own choosing without previous authorization;

Representative organizations formed or joined by workers should be recognized for purposes of collective bargaining;

- forced labour

Should not engage in or benefit from any use of forced or compulsory labour;

No work or service should be exacted from any person under the threat

	<p>of any penalty or when the work is not conducted voluntarily; An organization should not engage or benefit from prison labour, unless the prisoners have been convicted in a court of law and their labour is under the supervision and control of a public authority; Further, prison labour should not be used by private organizations unless performed on a voluntary basis, as evidenced by, among other things, fair and decent conditions of employment; - <i>equal opportunities and non-discrimination</i> should confirm that its employment policies are free from discrimination based on race, colour, gender, religion, national extraction, social origin, political opinion, age, or disability; Organizations should also take steps to prevent harassment in the workplace by: regularly assessing the impact of its policies and activities on promotion of equal opportunities and non-discrimination; taking positive actions to provide for the protection and advancement of vulnerable groups; this might include establishing workplaces for persons with disabilities to help them earn a living under suitable conditions, and establishing or participating in programmes that address issues such as promotion of employment for youth and older workers, equal employment opportunities for women and more balanced representation of women in senior positions. - <i>child labour</i> The minimum age for employment is determined through international instruments (see Box 7). Organizations should not engage in or benefit from any use of child labour. If an organization has child labour in its operations or within its sphere of influence, it should, as far as possible, ensure not only that the children are removed from work, but also that they are provided with appropriate alternatives, in particular, education. Light work that does not harm a child or interfere with school attendance or with other activities necessary to a child's full development (such as recreational activities) is not considered child labour. <i>(These points are named in an assessment action categorized in the compliance seeking stage)</i></p>
<p>Labour practices 3</p>	<p>Employment and employment relationships Should - 3.1 be confident that all work is performed by women and men who are legally recognized as employees or who are legally recognized as being self-employed; [sound legal employee relationship] <i>(By law every employee should be legal and legally have the right to work, thus this is a self-protection)</i> - 3.2 not seek to avoid the obligation that the law places on the employer by disguising relationships that would otherwise be recognized as an employment relationship under the law; [legal relationship with employees] <i>(again, an employer should respect and apply the law, especially when it wants to protect itself. There for this action is categorized as an self-protection stage action)</i> - 3.3 recognize the importance of secure employment to both the</p>

individual worker and to society: use active workforce planning to avoid the use of work performed on a casual basis or the excessive use of work performed on a temporary basis, except where the nature of the work is genuinely short term or seasonal;

(secure employment, or stable and secure employment. Securing employment depends on the environment, geographical location and industry a firm is in and it is critical to whether the action natural such as in the Netherlands or not such in Asian or African countries. So for Western countries this action is quite normal and should be low in the stage model, however for other countries it means almost a strategizing action because it is normal to work with low employment securities. However since this model should be applicable to the Western countries I put this action in the capability seeking stage. In the compliance seeking stage a company can assess whether it is really wanted.)

- 3.4 provide reasonable notice, timely information and, jointly with worker representatives where they exist, consider how to mitigate adverse impacts to the greatest possible extent when considering changes in its operations, such as closures that affect employment;
(Consider how to mitigate adverse impacts. This is clearly asking the HOW? Question which is a capability seeking model action. On the contrary the real action included is to provide notice and timely information on changes for employees.

- 3.5 ensure equal opportunities for all workers and not discriminate either directly or indirectly in any labour practice;
(Partially this action is required by law (to not discriminate) and partially it is of good will to provide equal opportunities. It is an action in global that should come in the self-defence culture, because discrimination or non-equal opportunities are a cause for negative reputation. The action is placed in the compliance seeking stage as discrimination should have a high priority)

- 3.6 eliminate any arbitrary or discriminatory dismissal practices;
(like the 3.5 action, discrimination should be a high priority in order to avoid any negative reputation. Also any arbitrary dismissal can harm the company its)

- 3.7 protect personal data and privacy of workers;
(the level of data protection and privacy off course depends on the subject of data or privacy. Browsing data is something different than the résumés, so different levels of privacy are applicable. This action should be assessed during the build of a policy. Therefor this action is placed in the compliance seeking phase.)

- 3.8 take steps to ensure that work is contracted or sub-contracted only to organizations that are legally recognized or are otherwise able and willing to assume the responsibilities of an employer and to provide decent working conditions. An organization should use only those labour intermediaries who are legally recognized and where other arrangements for the performance of work confer legal rights on those performing the work. Home workers should not be treated worse than other wage earners;

(The first part is also a legal obligation for a company, to ensure that

contractors and subcontractors are legally recognized. This is a self-protection against any legal violation that might affect the company. The action where home workers are not treated differently is compliance and capability seeking because it is part of a policy. Since a policy is formed in the capability seeking stage, the home workers action is categorized there.)

- 3.9 Not benefit from unfair, exploitative or abusive labour practices of its partners, suppliers or subcontractors, including home workers. An organization should make reasonable efforts to encourage organizations in its sphere of influence to follow responsible labour practices, recognizing that a high level of influence is likely to correspond to a high level of responsibility to exercise that influence. Depending upon the situation and influence, reasonable efforts could include:

- *establishing contractual obligations on suppliers and subcontractors; making unannounced visits and inspections;*
- *and exercising due diligence in supervising contractors and intermediaries.*
- *Where suppliers and subcontractors are expected to comply with a code of labour practice, the code should be consistent with the Universal Declaration of Human Rights and the principles underlying applicable ILO labour standards (see 5.2.3 for additional information about responsibilities in the sphere of influence);*

(Not benefit from unfair, exploitative or abusive labour practices is an action where a company starts with in the self-protection phase. A company can be harmed in its reputation due to exploitative labour practices. However making sure suppliers and subcontractors also do not is an action that requires a higher level of maturity. Especially looking at stakeholders and suppliers is a higher level action which is categorized as caring and strategizing. This action is split up in several actions that are found back through all stages within the Labour Practices maturity model.

- 3.10 Where operating internationally, endeavour to increase the employment, occupational development, promotion and advancement of nationals of the host country. This includes sourcing and distributing through local enterprises where practicable.

(This action is not only a CSR related action, the action also saves money for the firm. Travel costs and stay costs are for the company. So ensuring that the company hires local employees saves money for the company. Due to the integrated self-benefit this action is categorized as capability seeking, even though the local people also gain work spaces.)

Conditions of work and social protection

Should:

- 3.11 ensure that the conditions of work comply with national laws and regulations and are consistent with applicable international labour standards; [self-protecting]

(this is a self-protection action to comply with the law.)

- 3.12 respect higher levels of provision established through other applicable legally binding instruments such as collective agreements; [compliance seeking]

(respecting higher level of provision is an action that is seeking compliance

	<p><i>with those organizations that establish the higher levels of compliance.)</i></p> <p>- 3.13 observe at least those minimum provisions defined in international labour standards as established by the ILO, especially where national legislation has not yet been adopted; <i>(this is a compliance seeking stage action as the company should seek to WHAT the company can do in order to be more responsible)</i></p> <p>- 3.14 provide decent conditions of work with regard to wages, hours of work, weekly rest, holidays, health and safety, maternity protection and ability to combine work with family responsibilities; <i>(This action holds several topics: wages, safety. However overall I think that this mostly concerns the first and secondary conditions. I think these conditions are thought of in early stages, especially in western countries. However in other countries companies may not take labour conditions so strict. The action can be used to mitigate a bad employer reputation, so people would not not-want-to-work for the company. A company can also push boundaries to take extra care of its employees. Concerning this action, for western countries most conditions are arranged by law with which a company must comply. So this action should be an addition to what is required by law. There for the action is added in the box compliance seeking. A company must be aware that is should do more than what is required and act on it. I have also changed the action into “decent conditions of work, more than required by law,...”)</i></p> <p>- 3.15 wherever possible, allow observance of national or religious traditions and customs; <i>(this action is from the well-being of the employer, if not arranged by law. This action is not a self-defence action, as it is more than a company is obliged to do and it doesn't harm anybody when the company does not execute this action. There for this action is categorized as a Caring action)</i></p> <p>- 3.16 provide conditions of work for all workers that permit, to the greatest extent possible, work-life balance and are comparable with those offered by similar employers in the locality concerned. <i>(This action is a compliance seeking action as the action is a defence method to keep employees satisfied and have them perform up to standard. When the conditions are not similar the employees can also leave the company, there for it is a self-defence aimed action. The action is compliance seeking categorized as it strives to meet industry standard)</i></p> <p>- 3.17 provide wages and other forms of remuneration in accordance with national laws, regulations or collective agreements. An organization should pay wages at least adequate for the needs of workers and their families. In doing so, it should take into account the general level of wages in the country, the cost of living, social security benefits and the relative living standards of other social groups. It should also consider economic factors, including requirements of economic development, levels of productivity and the desirability of attaining and maintaining a high level of employment. In determining wages and working conditions that reflect these considerations, an organization should bargain collectively with its workers or their representatives, in particular trade unions, where they so wish, in accordance with national systems for</p>
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collective bargaining.
(I believe this action is integrated in the 3.14 action, and this specific action becomes redundant. Nevertheless a reference for more detailed information is made.)

- 3.18 provide equal pay for work of equal value;
(this action is also incorporated in the 3.14 action, nevertheless an extra reference is made)

- 3.19 pay wages directly to the workers concerned, subject only to any restriction or deduction permitted by laws, regulations or collective agreements;
(this action is in a certain extent also covered by the 3.14 action, but due paying it directly to the employees is not mentioned explicitly by the 3.14 action. There for this action is also listed in the compliance stage.)

- 3.20 comply with any obligation concerning the provision of social protection for workers in the country of operation;
(This action is an early staged action. The action is partially covered by 3.14, since this action concerns safety. However the action is more specific. The action is there for also integrated in the stage model. The more specific safety issue is placed in the compliance seeking stage since safety is important and critical to a company.)

- 3.21 respect the right of workers to adhere to normal or agreed working hours established in laws, regulations or collective agreements. It should also provide workers with weekly rest and paid annual leave;
(this action is redundant in reflection of action 3.14)

- 3.22 respect the family responsibilities of workers by providing reasonable working hours, parental leave and, when possible, childcare and other facilities that can help workers achieve a proper work-life balance;
(this is also incorporated in the 3.14 action but an extra reference is made)

- 3.23 compensate workers for overtime in accordance with laws, regulations or collective agreements. When requesting workers to work overtime, an organization should take into account the interests, safety and well-being of the workers concerned and any hazard inherent in the work. An organization should comply with laws and regulations prohibiting mandatory and non-compensated overtime, and always respect the basic human rights of workers concerning forced labour.
(this action is for a certain amount in conjunction with the law. On the other side there is a certain social factor where the employer must value its employees their time and dedication to work. This action is used for self-protection against negative influence from regulations or collective agreements. Since the law and other collective agreements are integrated, this action is considered as a self-protection action)

Social dialogue

Should:

- 3.24 recognize the importance for organizations of social dialogue institutions, including at the international level, and applicable collective bargaining structures;

(Social dialogue institutions??? -> Google search results in: the ILO: international labour organization. Social dialogue is defined by the ILO in its social dialogue document. It "includes all types of negotiation, consultation or simple exchange of information between or among representatives of governments, employers and workers on issues of common interest relating to economic and social policy."

www.ilo.org/public/english/ etc also in email.

A social dialogue is very broad, there for this action is too broad. In every stage a social dialogue could established.)

- 3.25 respect at all times the right of workers to form or join their own organizations to advance their interests or to bargain collectively;
(this action is a self-defence culture action, especially for western countries. If it is allowed by law the action should be a self-protection action)

- 3.26 not obstruct workers who seek to form or join their own organizations and to bargain collectively, for instance by dismissing or discriminating against them, through reprisals or by making any direct or indirect threat so as to create an atmosphere of intimidation or fear;
(This action is holds reprisals by employers that go beyond legalities. This means that an employer must allow the employees to have their own organization. Off course the employees must also comply with the law. This is scaled as a caring stage action, as the owner/organization should also care for it and maybe even be actively involved)

- 3.27 where changes in operations would have major employment impacts, provide reasonable notice to the appropriate government authorities and representatives of the workers so that the implications may be examined jointly to mitigate any adverse impact to the greatest possible extent;
(This action is capability seeking as it can be used to discuss with the government how the company can solve the issue. Also the government can use this to seek for solutions)

- 3.28 as far as possible, and to an extent that is reasonable and non-disruptive, provide duly designated worker representatives with access to authorized decision makers, to workplaces, to the workers they represent, to facilities necessary to perform their role and to information that will allow them to have a true and fair picture of the organization's finances and activities;
(Providing access to worker representatives. This could be done in order to self-protect the firm, as it could be a mandatory obligation. See it from this perspective: Not allowing the representatives could cause more negative attention than allowing them. Because there is also a caring factor integrated, as the employer allows the worker representatives for the sake of his employees. The action is categorized as capability seeking due to its double sided characteristic.

- 3.29 refrain from encouraging governments to restrict the exercise of the internationally recognized rights of freedom of association and collective bargaining. For example, organizations should avoid locating a subsidiary or sourcing from companies located in specialized industrial zones where freedom of association is restricted or prohibited, even if national regulation recognizes that right, and they should refrain from

participating in incentive schemes based on such restrictions.
(this act

May

- 3.30 also wish to consider participating, as appropriate, in employers' organizations as a means of creating opportunities for social dialogue and extending their expression of social responsibility through such channels.
(This stimulates the social dialogue and reflects a caring character. This could also lead to an external reputation that can be exploited to strategize the company. There for this action is categorized as a strategizing stage action.

Health and safety at work

Should:

- 3.31 develop, implement and maintain an occupational health and safety policy based on the principle that strong safety and health standards and organizational performance are mutually supportive and reinforcing;

(This actions requires building a policy. Policy building starts in the compliance seeking stage where companies answer the question to themselves 'What is required from me by society'?)

- 3.32 understand and apply principles of health and safety management, including the hierarchy of controls: elimination, substitution, engineering controls, administrative controls, work procedures and personal protective equipment;

(Understanding the principles are a part of 'how' and the 'what' question in compliance and capability seeking. This action is categorized as a compliance and capability seeking stage action. The implementation can already begin at the capability stage but needs to be fully implemented in the caring stage.)

- 3.33 analyse and control the health and safety risks involved in its activities; *(this action has an active dedication and is aimed at the internal part of HMC. There for the action is categorized as a caring action, the analysing phase is more compliance and capability seeking, where the controlling part fits the caring phase. The analysing action is categorized as a capability seeking action)*

- 3.34 communicate the requirement that workers should follow all safe practices at all times and ensure that workers follow the proper procedures;

(procedures come forth from a policy, and a policy is actively integrated in the caring stage. Actively integrated means that the company sees to it that its employees follow the policy.)

- 3.35 provide the safety equipment needed, including personal protective equipment, for the prevention of occupational injuries, diseases and accidents, as well as for dealing with emergencies;
(Most safety equipment is prescribed by law or by labour standards. In the health and safety policy protective equipment and dealing with emergencies is explicitly mentioned. This action is part of its policy,

however is still included in the labour practices v2.0 since it can be later filtered out. The action is part of capability seeking as protective equipment is the answer to the 'how?' question, which is proposed in the capability seeking stage.)

- 3.36 record and investigate all health and safety incidents and problems in order to minimize or eliminate them;
(Recording all health and safety incidents in order to improve is a pro-active attitude and part of the active culture. Recording and investigating could also lead to policy improvements. Integrating a policy actively and controlling that everybody complies is the caring stage, thus recording, investigating and improving is a strategizing stage action)

- 3.37 address the specific ways in which occupational safety and health (OSH) risks differently affect women (such as those who are pregnant, have recently given birth or are breastfeeding) and men, or workers in particular circumstances such as people with disabilities, inexperienced or younger workers;
(This action answers the how? question of the capability seeking stage, however the subject is a speciality. It requires a higher level of dedication than a standard policy and investigation, thus this action is categorized as a caring stage action)

- 3.38 provide equal health and safety protection for part-time and temporary workers, as well as subcontracted workers;
(The topic here is safety protection. I think this action should be integrated from the beginning in the safety policy, because if you don't you'd be discriminating other employees. There for this action is integrated in the capability seeking stage, the action is a what? question)

- 3.39 strive to eliminate psychosocial hazards in the workplace, which contribute or lead to stress and illness;
(continuous improvements part of the 3.36 action. Reference made to action 3.39 and psychosocial included in the action of 3.36 in the model)

- 3.40 provide adequate training to all personnel on all relevant matters;
(training belongs at the caring stage as this fits the active attitude of caring, strategizing and transformation, nevertheless to actively integrate a policy or programme, people need to be trained. There for this action is categorized as caring)

- 3.41 respect the principle that workplace health and safety measures should not involve monetary expenditures by workers;
(thus, the health and safety measures should be paid by the employer, and not become the employees their problem. This also fits the caring stage where the employee actually cares, invests and can implement a true policy)

- 3.42 base its health, safety and environment systems on the participation of the workers concerned (see Box 9) and recognize and respect the rights of workers to:

[- obtain timely, full and accurate information concerning health and safety

	<p>risks and the best practices used to address these risks; [- freely inquire into and be consulted on all aspects of their health and safety related to their work; [- refuse work that is reasonably considered to pose an imminent or serious danger to their life or health or to the lives and health of others; [- seek outside advice from workers' and employers' organizations and others who have expertise; [- report health and safety matters to the appropriate authorities; [- participate in health and safety decisions and activities, including investigation of incidents and accidents; and [- be free of the threat of reprisals for doing any of these things <i>(this action is a capability seeking action where the input is delivered for a policy)</i></p> <p>Human development and training in the workplace Should:</p> <ul style="list-style-type: none"> - 3.43 provide all workers at all stages of their work experience with access to skills development, training and apprenticeships, and opportunities for career advancement, on an equal and non-discriminatory basis; <i>(This actions houses several actions, from training provision to career advancement opportunities. Training is part of caring, where employees are trained according to policies. Career advancement should also be part of caring as it is part of an HR policy. So this action fits overall in the caring stage)</i> - 3.44 ensure that, when necessary, workers being made redundant are helped to access assistance for new employment, training and counselling; <i>(This is also a caring action, but on the other hand a capability seeking as not doing so bad reputation comes off of it. And it could be fit with the answer of the how? question in the capability stage. How can the firm relocate its employees? Thus there is more evidence to categorize the action as a capability seeking stage)</i> - 3.45 establish joint labour-management programmes that promote health and well-being. <i>(this is a caring stage action at least. Well-being is caring and if not this action would be strategizing in order to gain employees due to its health program. I would scale this action as strategizing. Even when the programm is completely transparent and encouraged through the industry this action is even transforming)</i>
<p>The environment 4</p>	<p>Prevention of pollution (the following steps are already ordered in a progressive way) To improve the prevention of pollution from its activities, an organisation should:</p> <ul style="list-style-type: none"> - 4.1 identify the aspects and impacts of its decisions and activities on the surrounding environment;

(assessing the impacts of a companies and activities can be done in different stages. This action is however typically the fulfilment of the question what? in the compliance seeking phase.)

- 4.2 identify the sources of pollution and waste related to its activities;
(this is also part of the what? question, thus compliance seeking stage activity.)

- 4.3 measure, record and report on its significant sources of pollution and reduction of pollution, water consumption, waste generation and energy consumption;
(once the sources etc have been identified the company can measure them. However it is not an answer to the how question in the capability seeking stage and still a measure for the compliance seeking stage)

- 4.4 implement measures aimed at preventing pollution and waste, using the waste management hierarchy, and ensuring proper management of unavoidable pollution and waste;
(Implementation of preventing measures is actively involved and part of the caring stage where the first real counter measures are being taken)

- 4.5 engage with local communities regarding actual and potential polluting emissions and waste, related health risks, and actual and proposed mitigation measures;
(engaging with local communities is

- 4.6 implement measures to progressively reduce and minimize direct and indirect pollution within its control or influence, in particular through development and promotion of fast uptake of more environmentally friendly products and services;
(strategizing as it takes real actions and commitment to do more than just introducing some countermeasures.)

- 4.7 publicly disclose the amounts and types of relevant and significant toxic and hazardous materials used and released, including the known human health and environmental risks of these materials for normal operations as well as accidental releases;
(transforming as total transparency concerning pollution is present.)

- 4.8 systematically identify and avoid the use:

- 4.8.1 *of banned chemicals defined by national law or of unwanted chemicals listed in international conventions; and
(This first action is part of self-protecting, as the chemicals are illegal due to the law)*

- 4.8.2 *Where possible, of chemicals identified by scientific bodies or any other stakeholder with reasonable and verifiable grounds as being of concern. An organization should also seek to prevent use of such chemicals by organizations within its sphere of influence. Chemicals to avoid include, but are not limited to: ozone-depleting substances persistent organic pollutants and chemicals covered under the Rotterdam Convention, hazardous chemicals and pesticides (as defined by the World Health Organization), chemicals defined as carcinogenic (including exposure to smoke from tobacco products) or mutagenic, and chemicals that affect reproduction, are endocrine disrupting, or persistent, bio-accumulative*

and toxic (PBTs) or very persistent and very bio-accumulative (vPvBs);
(This action is also a self-protecting action as the use of the chemicals could still harm the reputation of the company.)

- 4.9 implement an environmental accident prevention and preparedness programme and prepare an emergency plan covering accidents and incidents both on-and off-site and involving workers, partners, authorities, local communities and other relevant stakeholders. Such a programme should include, among other matters, hazard identification and risk evaluation, notification procedures and recall procedures, and communication systems, as well as public education and information.
(The implementation of this programme is a caring stage level action, but it also needs to be developed. The development of the programme is part of the compliance and capability seeking stages. Identification of subjects' risks for accidents and incidents is part of the compliance seeking stage and in the capability seeking stage the programme is developed.)

Sustainable resource use

In relation to all its activities an organization should:

- 4.10 identify the sources of energy, water and other resources used;
(First step towards responsibility, no concrete action needed but the outcomes can be used for reputation and defense; however the action is searching for the answer to the what? Question)

- 4.11 measure, record and report on its significant uses of energy, water and other resources;
(compliance seeking, since the action finds out what? A company does, however measuring can become part of the capability seeking stage. A company searches for how? It can influence its impacts and measuring is part of that process.))

- 4.12 implement resource efficiency measures to reduce its use of energy, water and other resources, considering best practice indicators and other benchmarks;
(this action needs the implementation of counter measures to reduce impacts, thus the action is a caring stage action)

- 4.13 complement or replace non-renewable resources where possible with alternative sustainable, renewable and low-impact sources; (real effort with CSR dedication, most probably with a top management involvement and a aim for a different position within the market, Strategizing. This action goes beyond implementing a policy actively and limiting its impacts with limitations on current systems. This action really replaces systems.)

- 4.14 use recycled materials and reuse water as much as possible;
(Action that could be part of the policy and is implemented in the caring stage. Simple action)

- 4.15 manage water resources to ensure fair access for all users within a watershed;
(caring stage action)

- 4.16 promote sustainable procurement;

(This action is a transforming action as it fits the 'promotion through industry' characteristic as described in the stage characteristics)

- 4.17 consider adopting extended producer responsibility;
(this is part of the strategizing phase, where the company starts to do more than its current policy)

- 4.18 promote sustainable consumption
(promotion through industry is a transforming stage action)

Climate change

To mitigate climate change impacts related to its activities an organization should:

- 4.19 identify the sources of direct and indirect accumulated GHG emissions and define the boundaries (scope) of its responsibility;
(the company answers the question what with this action, thus this action is a compliance seeking stage action)

- 4.20 measure, record and report on its significant GHG emissions, preferably using methods well defined in internationally agreed standards (see also Annex A for examples of initiatives and tools addressing GHG emissions);
(As discussed earlier at point 4.11, measuring and recording is trying to answer how a company can fight its impacts, even though it is also a bit part of the compliance seeking stage. This action is part of the capability seeking stage)

- 4.21 implement optimized measures to progressively reduce and minimize the direct and indirect GHG emissions within its control and encourage similar actions within its sphere of influence;
(this action is a caring stage action where the first developed policy is integrated)

- 4.22 review the quantity and type of significant fuels usage within the organization and implement programs to improve efficiency and effectiveness;
(two activities play a role in this action. The first activity is the review itself, that fits within capability and compliance seeking phase. The compliance seeking phase contains the action that the company identifies fuel as a factor of impact. In the capability seeking phase the company reviews its use and develops a policy / program and in the caring stage the company implements the improvements and policy/program)

- 4.23 a life cycle approach should be undertaken to ensure net reduction in GHG emissions, even when low-emissions technologies and renewable energies are considered;
(This requires a more sophisticated dedication than just limiting the impacts. There for this activity is considered as strategizing)

- 4.24 prevent or reduce the release of GHG emissions (particularly those also causing ozone depletion) from land use and land use change, processes or equipment, including but not limited to heating, ventilation and air conditioning units;

(this should be part of the program and for that it should be identified as an impact if significant. The identifications happens in the compliance seeking stage. The program to do so is done in the capability seeking stage and the implementation happens in the caring stage)

- 4.25 realize energy savings wherever possible in the organization, including purchasing of energy efficient goods and development of energy efficient products and services;

(This action is an outcome from a policy, but offcourse also some clear thoughts. However the energy saving implementations could be anything from light bulbs to new generators or some kind. There for the action is categorized as a caring action, as it is an outcome of thinking what and how, and then implementing it.)

- 4.26 consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programs that operate in a transparent way, carbon capture and storage or carbon sequestration.

(aiming for complete carbon neutrality would be a strategizing stage as the action demands more than a policy to be entered, it goes further than that. The transparency is part of the strategizing phase and the neutrality itself would be strategizing.)

Climate mitigation

To reduce vulnerability to climate change, an organization should:

- 4.27 consider future global and local climate projections to identify risks and integrate climate change adaptation into its decision making;

(Two actions are applied here, one is to identify future risks and the second is to address these risks in its decision making. The first is the compliance seeking stage and the second action is the capability seeking stage.)

- 4.28 identify opportunities to avoid or minimize damage associated with climate change and where possible take advantage of opportunities, to adjust to changing conditions (see Box 1 0 page 46);

(identify opportunities to avoid or minimize damages, this is answering the How? Question from the capability seeking stage. The second part means integrating the opportunities which is the caring stage)

- 4.29 implement measures to respond to existing or anticipated impacts and within its sphere of influence, contribute to building capacity of stakeholders to adapt.

(This action leads to influencing stakeholders, which are internal and external parties. There for this action is strategizing)

Protection of the environment

In relation to all its activities an organization should:

- 4.30 identify potential adverse impacts on biodiversity and ecosystem services and take measures to eliminate or minimize these impacts;

(two actions, identification which is compliance seeking and taking measures to eliminate them. Actually taking measures to eliminate them consists out of developing a program / plan of action / policy and the then implementing the policy etc.)

- 4.31 where feasible and appropriate, participate in market mechanisms

	<p>to internalize the cost of its environmental impacts and create economic value in protecting ecosystem services; <i>(strategizing as it positions the company and shows a certain leadership)</i></p> <p>- 4.32 give highest priority to avoiding the loss of natural ecosystems, second to restoring ecosystems, and finally, if the former two actions are not possible or fully effective, to compensating for losses through actions that will lead to a net gain in ecosystem services over time; <i>(this action should be part of the capability seeking stage where all policies should be formed.)</i></p> <p>- 4.33 establish and implement an integrated strategy for the administration of land, water and ecosystems that promotes conservation and sustainable use in a socially equitable way; <i>(strategy and program formulation, capability seeking stage together with the implementation which is an caring stage action)</i></p> <p>- 4.34 take measures to preserve any endemic, threatened or endangered species or habitat that may be adversely affected; <i>(caring stage, it requires a true and dedicated action to do so)</i></p> <p>- 4.35 implement planning, design and operating practices as a way to minimize the possible environmental impacts resulting from its decisions on land use, including decisions related to agricultural and urban development; <i>(true effort to minimize impacts, caring stage)</i></p> <p>- 4.36 incorporate the protection of natural habitat, wetlands, forest, wildlife corridors, protected areas and agricultural lands into the development of buildings and construction works; <i>(caring stage as the action requires a true dedication but does not really strategize)</i></p> <p>- 4.37 adopt sustainable agricultural, fishing, and forestry practices including related to animal welfare, for example, as defined in leading standards and certification schemes; <i>(same as 4.36)</i></p> <p>- 4.38 progressively use a greater proportion of products from suppliers using more sustainable technologies and processes; <i>(This action is strategizing as this decision comes forth from an external assessment of a stakeholder (supplier) and the strategic choice to choose another supplier)</i></p> <p>- 4.39 consider that wild animals and their habitats are part of our natural ecosystems and should therefore be valued and protected and their welfare taken into account; <i>(caring stage, same sort as 4.36 and 4.37)</i></p> <p>- 4.40 avoid approaches that threaten the survival or lead to the global, regional or local extinction of species or allow the distribution or proliferation of invasive species. <i>(caring stage, same as 4.36 37 and 39)</i></p>
Fair operating practices	<p>Anti-Corruption To prevent corruption an organization should:</p>

5	<p>- 5.1 identify the risks of corruption and implement and maintain policies and practices that counter corruption and extortion; <i>(largely this is Compliance seeking as developing policies and showing them is to act in compliance with demands. However the implementation part of the policies is Capability seeking. A company which is seeking capability really implements or at least makes effort to implement the policies.)</i></p> <p>- 5.2 ensure its leadership sets an example for anti-corruption and provides commitment, encouragement and oversight for implementation of the anti-corruption policies; <i>(This concerns showing leadership, a value from strategizing according to the table as set by Moan et al. and also 'commitment' is involved which is found in the strategizing stage as 'sound commitment'. The leadership role sets the position of the company in the corporate branch, which is strategizing.)</i></p> <p>- 5.3 support and train its employees and representatives in their efforts to eradicate bribery and corruption, and provide incentives for progress; <i>(supporting employees is capability seeking as methods or policies developed to support them by. Training them however requires a higher dedication and also from the top management. It requires an input that goes beyond public relations, therefore the training part is Anti-Corruption)</i></p> <p>- 5.4 raise the awareness of its employees, representatives, contractors and suppliers about corruption and how to counter it; <i>[this is also split into two parts as raising awareness is dimensioned into internal and external (resp employees and reps, and ext contractors and suppliers)] [raising awareness holds a part of dedication by management to really raise the awareness on a subject by putting time and effort into a program, so the culture is embedment] [the internal part is fitted into the caring stage as</i></p> <p>- 5.5 ensure that the remuneration of its employees and representatives is appropriate and for legitimate services only; <i>(Being in compliance with the legal laws is self-defense as it could harm the company when it is not.)</i></p> <p>- 5.6 establish and maintain an effective system to counter corruption; <i>(In order to establish a system to counter corruption, the first thing to do is to identify factors to improve. This is step number one. Identifying the factors is a compliance seeking stage action, it is searching for WHAT the company can do to counter corruption. In the capability seeking stage the company should search for HOW the company can act on WHAT it must do. This means developing a program with the HOW content to the WHAT question. In the caring stage the policy/program is implemented In the strategizing stage the policy is assessed with external parties and improved where and when necessary. In the transforming stage the company promotes the anti corruption policy and pressures stakeholders such as subcontractors to comply)</i></p> <p>- 5.7 encourage its employees, partners, representatives and suppliers to report violations of the organization's policies and unethical and unfair</p>
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	<p>treatment by adopting mechanisms that enable reporting and follow-up action without fear of reprisal; <i>[this is also split with the same reasoning as 5.4]</i></p> <p>- 5.8 bring violations of the criminal law to the attention of appropriate law enforcement authorities; <i>(If a company knows about violations then it should bring this to the attention of the enforcements authorities. If the company does not do this, it becomes an accomplice. So warning the authorities is a self-defence action to not become an accomplice.)</i></p> <p>- 5.9 work to oppose corruption by encouraging others with which the organization has operating relationships to adopt similar anti-corruption practices <i>[This action leads to a transformation of a value chain but maybe not yet of the business model of an organization. However because of the dedication needed, the leadership that it needs and the possibility to transform a network this action is categorized as the transforming stage]</i></p> <p>Responsible political involvement An organization should:</p> <p>- 5.10 train its employees and representatives and raise their awareness regarding responsible political involvement and contributions, and how to deal with conflicts of interest; <i>(This goes beyond the simple management of forming and maintaining principles or policies, but really make an effort to improve by training the people. This should fit in the caring stage.)</i></p> <p>- 5.11 be transparent regarding its policies and activities related to lobbying, political contributions and political involvement; <i>(Being transparent is a clear objective within the transforming stage)</i></p> <p>- 5.12 establish and implement policies and guidelines to manage the activities of people retained to advocate on the organization's behalf; <i>(This can be split into compliance and capability seeking, since establishing fits into compliance seeking and actually implementing the policies is capability seeking)</i></p> <p>- 5.13 avoid political contributions that amount to an attempt to control or could be perceived as exerting undue influence on politicians or policymakers in favor of specific causes; <i>(This clearly fits the culture that a company really believes in acting responsible. thus the stage is caring, strategizing or transforming. The commitment to avoid any involvement can position a company in a network, or even transform the actions through which a company acts. Since being transparent is already in the strategizing stage, and a company can still get involved in political contributions and be transparent about it, avoiding of political contributions is strategizing)</i></p> <p>- 5.14 prohibit activities that involve misinformation, misrepresentation, threat or compulsion. <i>(compliance seeking, this action is integrated into</i></p>
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the establishment of policies and the training of people to act politically responsible, see 5.12 and 5.10)

Fair competition

To promote fair competition, an organization should:

- 5.15 conduct its activities in a manner consistent with competition laws and regulations, and co-operate with the appropriate authorities; *(This is an action that should be split into two parts. Acting in consistency with the laws and regulations is a form of self-defense as a company can always defend itself by claiming it acted according to the rules and laws. However co-operating with authorities is an action that is ranked higher due to its networking dimension.)*
- 5.16 establish procedures and other safeguards to prevent engaging in or being complicit in anti-competitive behavior; *(Procedure setting*
- 5.17 promote employee awareness of the importance of compliance with competition legislation and fair competition; *(Creating awareness demands a higher dedication than just building principles, or training people. Creating awareness means daily motivation)*
- 5.18 support anti-trust and anti-dumping practices, as well as public policies that encourage competition; *(this means an open support of policies that influences the position of the company in the network/market, thus strategizing)*
- 5.19 be mindful of the social context in which it operates and not take advantage of social conditions, such as poverty, to achieve unfair competitive advantage. *[too subjective]*

Promoting social responsibility in the value chain

To promote social responsibility in its value chain, an organization should:

- 5.20 integrate ethical, social, environmental and gender equality criteria, and health and safety, in its purchasing, distribution and contracting policies and practices to improve consistency with social responsibility objectives; *[strategizing, as it develops the company's position in the network]*
- 5.21 encourage other organizations to adopt similar policies, without indulging in anti-competitive behavior in so doing; *[transforming as it concerns a promotion through the network and it can go one step further than action 5.20)*
- 5.22 carry out appropriate due diligence and monitoring of the organizations with which it has relationships, with a view to preventing compromise of the organization's commitments to social responsibility; *(Dedication goes through to the network and monitoring partners. This positions the company in a network and secures a leadership of the company. And the promotion goes through the industry, thus this action is transforming)*
- 5.23 consider providing support to SMOs, including awareness raising on issues of social responsibility and best practice and additional

assistance (for example, technical, capacity building or other resources) to meet socially responsible objectives; *(Providing support to SMO's is a strategizing stage action as the openness has an influence on the position of the company in the market)*

- 5.24 actively participate in raising the awareness of organizations with which it has relationships about principles and issues of social responsibility; and *(This is included in transforming and combined with 5.21)*

- 5.25 promote fair and practical treatment of the costs and benefits of implementing socially responsible practices throughout the value chain, including, where possible, enhancing the capacity of organizations in the value chain to meet socially responsible objectives. This includes adequate purchasing practices, such as ensuring that fair prices are paid and that there are adequate delivery times and stable contracts. *(This is also promoting through the value chain which is transforming. This is a further development than just promoting, it fits the transforming stage)*

Respect for property rights

An organization should:

- 5.26 implement policies and practices that promote respect for property rights and traditional knowledge; *(This also means that policies have to be developed before implementation, so policy development is one and implementation is a second);*

- 5.27 conduct proper investigations to be confident it has lawful title permitting use or disposal of property; *(This is a simple action that can be used for mitigating any risks on the wrong use or disposal of items)*

- 5.28 not engage in activities that violate property rights, including misuse of a dominant position, counterfeiting and piracy; *(a policy is one thing, implementing it is another as companies can say they implement it but really performing it is a step higher. This action is a stage higher as the dedication lies on a higher level.)*

- 5.29 pay fair compensation for property that it acquires or uses; *(By compensating with a fair price/compensation for the properties it uses, it has a differentiation potential if this compensation strategy differs from market standards.*

- 5.30 consider the expectations of society, human rights and basic needs of the individual when exercising and protecting its intellectual and physical property rights; *(first, considering does not need a dedication. Someone who deliberately violates rules, laws and/or ethical standards might very well have considered the consequences for society, human rights and the basic needs of individuals. So a condition should be added that an impact analysis should be present with the consequences for society and the expectations by society and the decision based on that comparison should reflect dedication for society. Due to the vagueness of this demand I categorize this action in Caring, however a real dedication and an innovative solution can be placed in the transforming stage.)*

<p>Consumer issues 6</p>	<p>Fair marketing, factual and unbiased information and fair contractual practices</p> <p>When communicating with consumers, an organization should:</p> <ul style="list-style-type: none"> - 6.1 When communicating with consumers, an organization should not engage in any practice that is deceptive, misleading, fraudulent or unfair, unclear or ambiguous, including omission of critical information; <i>(This is an actual action with a core of real dedication. It is not part of a policy, or training but a company actually does it. This means the dedication goes beyond a defensive role. Therefore I categorize this in the stage ‘Caring’)</i> - 6.2 When communicating with consumers, an organization should consent to sharing relevant information in a transparent manner which allows for easy access and comparisons as the basis for an informed choice by the consumer; <i>(This relates directly at the full organizational transparency dimension as identified in the transforming stage)</i> - 6.3 When communicating with consumers, an organization should clearly identify advertising and marketing; <i>(This falls under the action of 6.2 since it demands a clear and transparent company attitude towards its clients)</i> - 6.4 openly disclose total prices and taxes, terms and conditions of the products and services (as well as any accessory required for use) and delivery costs. When offering consumer credit, provide details of the actual annual interest rate as well as the annual percentage rate (APR) charged, which includes all the costs involved, amount to be paid, number of payments and the due dates of installment payments; <i>(This is covered by action 6.2 since 6.2 mentions to ‘Sharing relevant information’, however a company then should interpret ‘relevant information’ by itself. To include the specific topics that are stated here, but without making the stages too demanding, references are made to this table.)</i> - 6.5 substantiate claims or assertions by providing underlying facts and information upon request; <i>(This means that a company should be transparent about its products and information, which should be covered by action 6.2)</i> - 6.6 not use text, audio or images that perpetuate stereotyping in regard to, for example, gender, religion, race, disability or personal relationships; <i>(This is an unfair action, which is covered by point 6.1)</i> - 6.7 give primary consideration in advertising and marketing to the best interests of vulnerable groups, including children, and not engage in activities that are detrimental to their interests; <i>(This is also a topic that can be placed under the 6.2 action, however 6.7 is more specified and has a specified target group)</i> - 6.8 provide complete, accurate, and understandable information that can be compared in official or commonly used languages at the point of sale and according to applicable regulations on: <i>(This is also an action that can be placed within the context of providing relevant information to the customer, 6.2)</i>
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- *all important aspects of products and services, including financial and investment products, ideally taking into account the full life cycle;*
 - *the key quality aspects of products and services as determined using standardized test procedures, and compared, when possible, to average performance or best practice. Provision of such information should be limited to circumstances where it is appropriate and practical and would assist consumers;*
 - *health and safety aspects of products and services, such as potentially hazardous use, hazardous materials and hazardous chemicals contained in or released by products during their life cycle;*
 - *information regarding accessibility of products and services; and*
 - *the organization's location, postal address, telephone number and e-mail address, when using domestic or cross-border distance selling, including by means of the Internet, e-commerce, or mail order;*
- 6.9 use contracts that: *(This is also a point that fits within point of action 6.2)*
- *are written in clear, legible and understandable language;*
 - *do not include unfair contract terms, such as the unfair exclusion of liability, the right to unilaterally change prices and conditions, the transfer of risk of insolvency to consumers or unduly long contract periods, and avoid predatory lending practices including unreasonable credit rates; and*
 - *provide clear and sufficient information about prices, features, terms, conditions, costs, the duration of the contract and cancellation periods.*

Protecting consumers' health and safety

Should take the following actions and pay special attention to vulnerable groups (with special attention to children) that might not have the capacity to recognize or assess potential dangers. It should:

- 6.10 provide products and services that, under normal and reasonably foreseeable conditions of use, are safe for users and other persons, their property, and the environment; *(This is an actual action that should be covered by law but still products that do harm can be allowed by the law, so it's also within the responsibility of the company that it does not harm society and environment. But this dedication goes beyond the law and is considered as caring for the consumer's health and safety. So a large extend of this action is covered by law and not necessary for CSR, but the extra dedication is acknowledged and categorized as 'Caring')*
- 6.11 assess the adequacy of health and safety laws, regulations, standards and other specifications to address all health and safety aspects. An organization should go beyond minimum safety requirements where there is evidence that higher requirements would achieve significantly better protection, as indicated by the occurrence of accidents involving products or services that conform to the minimum requirements, or the availability of products or product designs that can reduce the number or severity of accidents; *(This action contains two levels of action. The first is that a company should assess the adequacy of health and safety laws, regulations, standards and other specifications. In order to assess them, they need to be applied. In the dismissing stage a company would not care to apply laws, regulations etc. The application of these rules would be in the context of self-protecting, that if processes or objects fail, the company can hide behind the laws and regulations.*

The assessment of the regulations and fits the compliance seeking stage, as the company wants to be compliant with expectations but still can use the action for self-defense.

The assessment leads to the new formulation of improvement suggestions for the existing rules and regulations. These suggestions should be used for the formulation of a new policy that better fits the company's environment and the belonging Health and safety measures. This action fits the capability seeking stage as with formulating the new policy a company seeks capability.

The implementation of the new policy is a solid action that goes beyond existing regulations and standards and needs dedication. This action fits the Caring stage, and with a solid outcome it could even position the company in the market due to its outcomes, however this is not clear thus the caring stage is sufficient for this action.

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- 6.12 when a product, after having been placed on the market, presents an unforeseen hazard, has a serious defect or contains misleading or false information, stop the services or withdraw all products that are still in the distribution chain. An organization should recall products using appropriate measures and media to reach people who purchased the product or made use of the services and compensate consumers for losses suffered. Measures for traceability in its value chain may be pertinent and useful; *(two points are taken from this action, one is to withdraw any hazardous products that was not foreseen, the second is to monitor the value chain. The first is set in compliance seeking as the firm seeks compliance with society by withdrawing the product. The second action is placed in strategizing as the monitoring means to monitor external companies.)*

- 6.13 minimize risks in the design of products by:

- *identifying the likely user group(s), the intended use and the reasonably foreseeable misuse of the process, product or service, as well as hazards arising in all the stages and conditions of use of the product or service and, in some cases, provide specially tailored products and services for vulnerable groups;*

- *estimating and evaluating the risk to each identified user or contact group, including pregnant women, arising from the hazards identified; and*
- *reducing the risk by using the following order of priority: inherently safe design, protective devices and information for users;*

(Overall these actions contribute to the minimization of the risk.

Identification of risks (risk assessments) and incorporate actions to lower risk.

Risk assessment is one action, the integration of the outcomes of the assessment a second.)

- 6.14 assure the appropriate design of information on products and services by taking into account different consumer needs and respecting differing or limited capacities of consumers, especially in terms of time allocated to the information process; *(This is securing the information flow and see to a proper information transfer)*

- 6.15 in product development, avoid the use of harmful chemicals, including but not limited to those that are carcinogenic, mutagenic, toxic

	<p>for reproduction, or persistent and bio-accumulative. If products containing such chemicals are offered for sale, they should be clearly labeled;</p> <ul style="list-style-type: none"> - 6.16 as appropriate, perform a human health risk assessment of products and services before the introduction of new materials, technologies or production methods, and, when appropriate, make documentation available to consumers; <i>(this is covered by 6.13)</i> - 6.17 convey vital safety information to consumers using symbols wherever possible, preferably those that have been internationally agreed, in addition to the textual information; <i>(this is for the self-protection of the company's consumers are not harmed. It is different from point 6.8 since that argues for a total transparency. This point only concerns the most vital information.)</i> - 6.18 instruct consumers in the proper use of products and warn them of the risks involved in intended or normally foreseeable use; <i>(this point is combined with 6.17 for supplying symbols)</i> - 6.19 adopt measures that prevent products from becoming unsafe through improper handling or storage while in the care of consumers. <i>(part of risk assessment and implementation of the outcomes)</i> <p>Sustainable consumption To contribute to sustainable consumption, an organization, where appropriate, should:</p> <ul style="list-style-type: none"> - 6.20 promote effective education empowering consumers to understand the impacts of their choices of products and services on their well-being and on the environment. Practical advice can be provided on how to modify consumption patterns and to make necessary changes; <i>(This point covers the promotion of CSR activities, which is clearly positioned as transforming)</i> - 6.21 offer consumers socially and environmentally beneficial products and services considering the full lifecycle, and reduce adverse impacts on society and the environment by: <i>(This action suggests a full change of a company's products and/or services, or a full dedicated portfolio thus this fits the Transforming stage)</i> <ul style="list-style-type: none"> - <i>eliminating, where possible, or minimizing any negative health and environmental impact of products and services, and where less harmful and more efficient alternatives exist, providing the choice of products or services that have less adverse effects on the society and the environment;</i> - <i>designing products and packaging so that they can be easily used, reused, repaired or recycled and, if possible, offering or suggesting recycling and disposal services;</i> - <i>preferring supplies that can contribute to sustainable development;</i> - <i>offering high quality products with longer product life, at affordable prices;</i> - <i>providing consumers with scientifically reliable, consistent, truthful, accurate, comparable and verifiable information about the environmental and social factors related to production and delivery of its products or services, including, where appropriate, information on resource efficiency,</i>
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taking the value chain into account;

- *providing consumers with information about products and services, including on: performance, impacts on health, country of origin, energy efficiency (where applicable), contents or ingredients(including, where appropriate, use of genetically modified organisms and nanoparticles), aspects related to animal welfare (including, where appropriate, use of animal testing) and safe use, maintenance, storage and disposal of the products and their packaging; and*
- *making use of reliable and effective, independently verified labeling schemes or other verification schemes, such as eco-labeling or auditing activities, to communicate positive environmental aspects, energy efficiencies, and other socially and environmentally beneficial characteristics of products and services.*

Consumer service, support, and complaint and dispute resolution

An organization should:

- 6.22 take measures to prevent complaints by offering consumers, including those who obtain products through distance selling, the option to return products within a specified period or obtain other appropriate remedies;

(This is a measure to prevent heavy comments on a product, thus self-defense. If returning wasn't possible most unsatisfied customers would share their dissatisfaction, which would harm the company's reputation.)

- 6.23 review complaints and improve practices in response to complaints; *(Compliance seeking, as a company tries to implement its practices to be compliant with needs from customers)*

- 6.24 if appropriate, offer warranties that exceed periods guaranteed by law and are suitable for the expected length of product life; *(This is more than the law requires, but it can place the company in a certain position in the market for having a longer warranty period. It can also contribute to longer and more stable relationships)*

- 6.25 clearly inform consumers how they can access after-supply services and support as well as dispute resolution and redress mechanisms; *(This is added to compliance seeking as the service one makes should be in compliance with the demands of the consumers, and it can be used for self-defense to refer consumers where they should be.)*

- 6.26 offer adequate and efficient support and advice systems; -

- 6.27 offer maintenance and repair at a reasonable price and at accessible locations and make information readily accessible on the expected availability of spare parts for products; *(This fits the caring stage as the company becomes aware of the power of a longer life time that it can play in the relationships of the company)*

- 6.28 make use of alternative dispute resolution, conflict resolution and redress procedures that are based on national or international standards, are free of charge or are at minimal cost to consumers, and that do not require consumers to waive their rights to seek legal recourse. *(this is a self-defense method in which the company seeks compliance with customers, thus it is compliance seeking)*

Consumer data protection and privacy

To prevent personal data collection and processing from infringing privacy, an organization should:

- 6.29 limit the collection of personal data to information that is either essential for the provision of products and services or provided with the informed and voluntary consent of the consumer; *(This is a vague action, as each company itself can state that ALL information is essential. Especially in times where offers are done personal.)*
- 6.30 refrain from making the use of services or the claim to special offers contingent on agreement by the consumer to the unwanted use of data for marketing purposes; *(based on assessment and implementation policy)*
- 6.31 only obtain data by lawful and fair means; *(this is self-protection from lawsuits, and 'fair' is hard to define/implement)*
- 6.32 specify the purpose for which personal data are collected, either before or at the time of data collection; *(This is a one way information transfer within a relationship, there for it is placed at the caring stage)*
- 6.33 not disclose, make available or otherwise use personal data for purposes other than those specified, including marketing, except with the informed and voluntary consent of the consumer or when required by the law; *(part of the policy)*
- 6.34 provide consumers with the right to verify whether the organization has data relating to them and to challenge these data, as defined by law. If the challenge is successful, the data should be erased, rectified, completed or amended, as appropriate; *(part of the policy)*
- 6.35 protect personal data by adequate security safeguards; *(should be part of the security policy)*
- 6.36 be open about developments, practices and policies regarding personal data, and provide readily available ways of establishing the existence, nature and main uses of personal data; *(this requires a transparent profile with stakeholders which is described in the strategizing strategizing)*
- 6.37 disclose the identity and usual location of the person accountable for data protection in the organization (sometimes called the data controller), and hold this person accountable for complying with the above measures and applicable law. *(too specific for a capability maturity model)*

Access to essential services

An organization that supplies essential services should:

- 6.38 not disconnect essential services for non-payment without providing the consumer or group of consumers with the opportunity to seek reasonable time to make the payment. It should not resort to collective disconnection of services that penalize all consumers

regardless of payment; *(This fits the compliance seeking stage, as the action services self defense for the company's reputation to show that they don't disconnect rather rigorous. But they seek compliance by limiting the consumer's capabilities but still allow the use of essential needs)*

- 6.39 in setting prices and charges, offer, wherever permitted, a tariff that will provide a subsidy to those who are in need; *(This is covering a concern that fits the caring stage as this is not a self-defense action.*

- 6.40 operate in a transparent manner, providing information related to the setting of prices and charges; *(This is covered by the strategizing stage that states 'transparent dialogue with stakeholders.)*

- 6.41 expand their coverage and provide the same quality and level of service without discrimination to all groups of consumers; *(This action can be used for self-defense and for reputation gain. It is also to meet a capability as requested by society, thus it is placed in the capability seeking stage)*

- 6.42 manage any curtailment or interruption of supply in an equitable manner, avoiding discrimination against any group of consumers; *(this is also to avoid any reputation damage, so self-defense lies in the interest of this action. The action should be expected in an earlier stage than 6.41, thus this action fits the compliance seeking stage)*

- 6.43 maintain and upgrade its systems to help prevent disruption of service. *(If this isn't done the company's reputation shall be damaged and clients could leave. Making this action fit a defensive position. The second characteristic is that it seeks the capabilities to do so, fitting it in the capability seeking stage)*

Education and awareness

In educating consumers, an organization, when appropriate, should address:

- 6.44 health and safety, including product hazards;

- 6.45 information on appropriate laws and regulations, ways of obtaining redress and agencies and organizations for consumer protection;

- 6.46 product and service labeling and information provided in manuals and instructions;

- 6.47 information on weights and measures, prices, quality, credit conditions and availability of essential services;

- 6.48 information about risks related to use and any necessary precautions;

- financial and investment products and services;

- 6.49 environmental protection;

- 6.50 efficient use of materials, energy and water;

	<ul style="list-style-type: none"> - 6.51 sustainable consumption; - 6.52 proper disposal of wrapping, waste, and products. <p><i>6.53 (An education for consumers is an action that does not always applies to all products or services. So an assessment should be made whether an education is needed. The above mentioned actions are all subject to the same education. A company should assess in an early stage whether an education is needed, almost together with the product development and objective of the product. The education can be part of the company's self-protection program to limit reputation damage if something happens with negative consequences.</i></p> <p><i>Some information, as described above, should be given in a manual that satisfies the self-protection need. However for special products a training might still be wanted.</i></p> <p><i>Providing a manual with all relevant information is part of the self-protection stage.</i></p> <p><i>The next step is the assessment of customer satisfaction on the manual whether it is compliant with the needs of the customer.</i></p> <p><i>Following phase is to formulate and implement an education course on the process or product.</i></p> <p><i>One stage higher, the caring stage, the education can be assessed and improved together with the stakeholders.)</i></p>
<p>Community involvement and development 7</p>	<p>Community involvement</p> <p>An organization should:</p> <ul style="list-style-type: none"> - 7.1 consult representative community groups in determining priorities for social investment and community development activities. Special attention should be given to vulnerable, discriminated, marginalized, unrepresented and under-represented groups, to involve them in a way that helps to expand their options and respect their rights; <i>(This action involves seeking beyond compliance and short-term dedication, the management dedication goes also to social needs and the goal is to meet community expectations. These are characteristics from the caring stage)</i> - 7.2 consult and accommodate communities, including indigenous people, on the terms and conditions of development that affect them. Consultation should occur prior to development and should be based on complete, accurate and accessible information; <i>(This action involves to seek beyond compliance and short-term dedication, the management dedication goes also to social needs and the goal is to meet community expectations. These are characteristics from the caring stage)</i> - 7.3 participate in local associations as possible and appropriate, with the objective of contributing to the public good and the development goals of communities; <i>(This action involves to seek beyond compliance and short-term dedication, the management dedication goes also to social needs and the goal is to meet community expectations. These are characteristics from the caring stage)</i> - 7.4 maintain transparent relationships with local government officials

and political representatives, free from bribery or improper influence;
(Keeping a transparent dialogue with stakeholders is part of the strategizing stage)

- 7.5 encourage and support people to be volunteers for community service; *(promotion of csr practices is part of the transforming phase)*

- 7.6 contribute to policy formulation and the establishment, implementation, monitoring and evaluation of development programmes. When doing so, an organization should respect the rights and have due regard for the views of others to express and defend their own interests; *(This action needs a high top management dedication and could be part of a partnership strategy. It moves beyond community expectations. It is a strategizing stage action.)*

Education and culture

An organization should:

- 7.7 promote and support education at all levels, and engage in actions to improve the quality of and access to education, promote local knowledge and help eradicate illiteracy; *(this action relates to the promotion of education for CSR practices. The promotion is a transforming stage practice)*

- 7.8 in particular, promote learning opportunities for vulnerable or discriminated groups; *(should be part of 7.7)*

- 7.9 encourage the enrolment of children in formal education and contribute to the elimination of barriers to children obtaining an education (such as child labour); *(My personal intuition is that children need education and when companies start 'caring', this should be their first priority)*

- 7.10 promote cultural activities where appropriate, recognize and value the local cultures and cultural traditions, consistent with the principle of respect for human rights. Actions to support cultural activities that empower historically disadvantaged groups are especially important as a means of combating discrimination; *(clear promotion of CSR practices, thus transforming stage)*

- 7.11 consider facilitating human rights education and awareness raising; *(consider does not involve a concrete action, rephrasing the sentence into: facilitate human rights education and raise awareness; This makes the action better to implement and to assess. The facilitations and awareness raising should be part of the caring stage if it is done for employees. For external stakeholders/parties the action is more strategizing stage based.*

- 7.12 help conserve and protect cultural heritage, especially where the organization's activities have an impact on it; *(This is the caring stage as the company only should look at its own impacts on society, and limit those impacts. Another step is to be more active and contribute actively to the society's culture and heritage which positions the company more, making it a strategizing stage.*

- 7.13 where appropriate, promote the use of traditional knowledge and technologies of indigenous communities; *(Open promotion, only when appropriate fits the transforming stage)*

Employment creation and skills development

An organization should:

- 7.14 analyse the impact of its investment decisions on employment creation and, where economically viable, make direct investments that alleviate poverty through employment creation; *(This is minimally the caring stage as it is not a self-defence but an emphasize for social needs. The choice may have an emphasize for employment, but the strategic direction depends on the choice. Placing this decision in the strategizing phase.*

- 7.15 consider the impact of technology choice on employment and, where economically viable in the longer term, select technologies that maximize employment opportunities; *(see 7.14) – again consider should be removed*

- 7.16 consider the impact of outsourcing decisions on employment creation, both within the organization making the decision and within external organizations affected by such decisions; *(see 7.14) – again consider should be removed*

- 7.17 consider the benefit of creating direct employment rather than using temporary work arrangements; *(This action is most probably considered in an earlier stage since it also includes financial consequences. This is a capability seeking stage action, it is one of the first steps in considering csr and actively involving employees (most probably) thus it is a capability seeking stage action. The action can used to protect the company from bad publicity because of tough contracts and employee exploitation. This action can also be placed in the caring stage or in the capability seeking stage as the real incentive might differ. However in overall the action is best placed in capability seeking.) – again consider should be removed*

- 7.18 consider participating in local and national skills development programmes, including apprenticeship programmes, programmes focused on particular disadvantaged groups, lifelong learning programmes and skills recognition and certification schemes; *(Employment skills benefit the company earlier than the above mentioned actions (14-15-16), and this action is more in a self-advantage because it may lower costs. This is a caring stage action)– again consider should be removed*

- 7.19 consider helping to develop or improve skills development programmes in the community where these are inadequate, possibly in partnership with others in the community; *(when doing it in a partnership the action becomes more of a strategizing character)– again consider should be removed*

- 7.20 give special attention to vulnerable groups with regard to employment and capacity building; *(This is a self-protection against complaints from suppliers etc on the use or exploitation of the vulnerable*

groups. Thus compliance seeking for early recognition of vulnerable groups)

- 7.21 consider helping to promote the framework conditions necessary to create employment;(promotion belongs to the transforming phase)- again consider should be removed

Technology development and access

An organization should:

- 7.22 consider contributing to the development of innovative technologies that can help solve social and environmental issues in local communities; (*The start of contributing can be a the caring stage, as the type of contribution is not defined. Even the contribution be placed at compliance seeking as the contribution is not described. However I interpret the contribution not as a self-defence medium but as a 'more than society demands' type. This places the action in the caring stage*)- again consider should be removed

- 7.23 consider contributing to the development of low-cost technologies that are easily replicable and have a high positive impact on poverty and hunger eradication; (*this is a strategizing stage action as it can position the company. Even R&D can be directed in another way due to such decisions*)- again consider should be removed

- 7.24 consider, where economically feasible, developing potential local and traditional knowledge and technologies while protecting the community's right to that knowledge and technology; (*this is a strategizing decision as the dedication involves an important part of the corporate strategy.*)- again consider should be removed

- 7.25 consider engaging in partnerships with organizations, such as universities or research laboratories, to enhance scientific and technological development with partners from the community, and employ local people in this work; (*doing partnerships positions the company on a certain place in the market, therefor the action is strategizing*)- again consider should be removed

- 7.26 adopt practices that allow technology transfer and diffusion, where economically feasible. Where applicable, an organization should set reasonable terms and conditions for licenses or technology transfer so as to contribute to local development. The capacity of the community to manage the technology should be considered and enhanced; (*this action concerns working together, aiming at external parties making it a strategizing action.*)

Wealth and income creation

An organization should:

- 7.27 consider the economic and social impact of entering or leaving a community, including impacts on basic resources needed for the sustainable development of the community; (*The assessment of the impacts of a company on the economic and social scale could function for a self-defence for any negative reputation impacts. The action is positioned as a compliance seeking action as the information can be used for self-*

protection, but the information comes from external investigation)- again consider should be removed

- 7.28 consider supporting appropriate initiatives to stimulate diversification of existing economic activity in the community; (Open support fits the transforming stage)- again consider should be removed

- 7.29 consider giving preference to local suppliers of products and services and contributing to local supplier development where possible; (This action is no self-defence action, only if the demand by a country is to use local suppliers. If the company searches from its own incentive for CSR, the action goes beyond public relations and shows real csr dedication. This makes the action a caring stage action)- again consider should be removed

- 7.30 consider undertaking initiatives to strengthen the ability of and opportunities for locally based suppliers to contribute to value chains, giving special attention to disadvantaged groups within the community; (this is strategizing, as the relation becomes reciprocal when the company not only just uses a supplier but builds a stronger value chain together. This is the strategizing stage)- again consider should be removed

- 7.31 consider assisting organizations to operate within the appropriate legal framework; (to work in the legal framework is one of the first responsibilities, and working with suppliers that are not compliant with the law can also harm the company itself. This action is scaled in capability seeking)- again consider should be removed

- 7.32 engage in economic activities with organizations that, owing to low levels of development, have difficulty meeting the legal requirements only where:

- the purpose is to address poverty;

- the activities of these organizations respect human rights, and there is a reasonable expectation that these organizations will consistently move towards conducting their activities within the appropriate legal framework;

(this is part of 7/31 however this action has some requirements. The action is in general covered by 7.31)

- 7.33 consider contributing to durable programmes and partnerships that assist community members, especially women and other socially disadvantaged and vulnerable groups to establish businesses and co-operatives, in improving productivity and promoting entrepreneurship. Such programmes could, for example, provide training in business planning, marketing, quality standards required to become suppliers, management and technical assistance, access to finance and facilitation of joint ventures; (such a partnership strategy requires a proactive attitude and a collaboration with ngo's authorities and others. That's why this action is a strategizing action.) - again consider should be

removed

- 7.34 encourage the efficient use of available resources including the good care of domesticated animals; *(this is an action where promotion of csr practices is practiced towards other companies, this makes the action a transforming one)*

- 7.35 consider appropriate ways to make procurement opportunities more easily accessible to community organizations, including, for example, through capacity-building on meeting technical specifications, and making information about procurement opportunities available; *(this is a strategizing action as multiple companies can then bid. This makes the action a)- again consider should be removed*

- 7.36 consider supporting organizations and persons that bring needed products and services to the community, which can also generate local employment as well as linkages with local, regional and urban markets where this is beneficial for the welfare of the community; *(this is stepping into a constructive partnership, making the action strategizing))- again consider should be removed)*

- 7.37 consider appropriate ways to help in the development of community-based associations of entrepreneurs; *(this action aims for constructive partnerships, thus strategizing))- again consider should be removed*

- 7.38 fulfil its tax responsibilities and provide authorities with the necessary information to correctly determine taxes due; *(when this is not done, the company can get in serious trouble making it a self-defence action. The action is compliance seeking with the tax organizations)*

- 7.39 consider contributing to superannuation and pensions for employees *(this goes beyond expectations but is aimed at internal personnel, making it a caring stage activity)- again consider should be removed*

Health

An organization should:

- 7.40 seek to eliminate negative health impacts of any production process, product or service provided by the organization; *(this action can be either required by law, or to do more than the law requires. Doing more than the law requires is caring stage action, doing as the law requires is self-protecting stage action)*

- 7.41 consider promoting good health by, for example, contributing to access to medicines and vaccination and encouraging healthy lifestyles, including exercise and good nutrition, early detection of diseases, raising awareness of contraceptive methods and discouraging the consumption of unhealthy products and substances. Special attention should be given

to child nutrition; *(even though this is a promotional action, it is aimed at the company's own employees making it more a caring stage action)*

- 7.42 consider raising awareness about health threats and major diseases and their prevention, such as HIV/AIDS, cancer, heart disease, malaria, tuberculosis and obesity; *(this action is aimed at the company's own employees or external but this doesn't influence the company's position very dramatically. However ill employees can harm the company as it might have to pay for non-working employees. Thus the action can also be assumed as self-defence. Anyway the action does not require a high dedication making the action simple to implement and thus the action is scaled as capability seeking)*

- 7.43 consider supporting long lasting and universal access to essential health care services and to clean water and appropriate sanitation as a means of preventing illness; *(this action aims for a long lasting relationship and dedication to employees, making the action a caring stage action)*

Social investment

An organization should:

- 7.44 take into account the promotion of community development in planning social investment projects. All actions should broaden opportunities for citizens, for example by increasing local procurement and any outsourcing so as to support local development; *(this action involves the promotion of csr practices making the action a transforming stage action)*

- 7.45 avoid actions that perpetuate a community's dependence on the organization's philanthropic activities, on-going presence or support; *(these could be expectations as set by the community making it a caring stage action)*

- 7.46 assess its own existing community-related initiatives and report to the community and to people within the organization and identify where improvements might be made; *(this action is strategizing as it goes one step beyond its community related initiatives, it assesses them. This step however still aims at internal improvement of its internal CSR practices (even though aimed external, no collaboration is mentioned) making the action a caring stage action.)*

- 7.47 consider partnering with other organizations, including government, business or NGOs to maximise synergies and make use of complementary resources, knowledge and skills; *(clearly this is a transforming stage action as this is mentioned in the transforming stage action)*

- 7.48 consider contributing to programmes that provide access to food and other essential products for vulnerable or discriminated groups and persons with low income, taking into account the importance of contributing to their increased capabilities, resources and opportunities. *(this is an action that aims for helping external people from an internal strength/dedication, however no partnering is needed, making the action a*

	<i>caring stage action)</i>
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Appendix J: Capability Maturity model levels with all actions from the ISO26000 guideline

Appendix C contains the result from the qualitative assessment where the actions and expectations are categorized according to the characteristics from the consolidative model as composed by Maon, Lindgreen et al. (2010). The actions and expectations now each stand in a level, assigned by the argumentation.

Complete Model v3.0 (revised adjustments) CG= Corporate Governance; HR= Human Rights; LP= Labour Practices; E= Environment; FO= Fair Operating practices; CI= Consumer Issues; CD= Community involvement and development		
Each action is taken from a guide or set of principles. Every action has a category which is named between []. For instance the first action comes from HR = human rights, sub category "Avoidance of complicity" from the ISO26000 guideline.		
1	Dismissing	None
2	Self-protecting	<p>[HR Avoidance of complicity ISO26000] Making public statements that it does not condone HR violations and use of other media to indicate that it does not condone HR; (see 2.20) <i>(Even though the statement is true, it can't be made for sure that it is true. Then the statement is an self-defence for what is actually happening. However the action can also be to promote HR principles. In the promotion case, the use of the media is actual a promotion and transforming stage action) There for this action is also placed in the transforming stage, but the real dedication lays in the incentive of the firm.)</i></p> <p>[HR Human rights risk situations ISO26000] Doesn't abuse unclear or complex situations; (see 2.11) <i>(This is one step more responsible than not abusing a situation.) So not abusing an unclear or complex situation is one point which should be in the self-protection stage. The no excuse for inaction is part of compliance seeking. To stay out of possible situations that can harm the reputation of the company, the company should not abuse unclear or complex situations. Most of the time this also means that the company harms other companies or people by abusing situations.)</i></p> <p>[HR Avoidance of complicity ISO26000] not provide goods or services to an entity that uses them to carry out human rights abuses; (2.16) <i>(This should be assessed by the policy that comes formally active in the caring stage. Normally an external stakeholder is assessed in strategizing however this action is important as its damage can harm human beings. There for this action should come earlier then strategizing. This action is so essential that it maybe even should come in the self-defence stage. I think there are different levels of abusing</i></p>

	<p><i>human rights and humans, and that this makes the action very non-transparent. However, this action is also placed in the self-defence stage so a company gains awareness)</i></p> <p>[HR Economic, Social and Cultural Rights ISO26000] should neither directly nor indirectly limit or deny access to an essential product or resource, such as water; (2.35) <i>(This is a pure self-protection step and if it is not assessed as an early stage a company most probably violates civil laws and human rights. This action is categorized in the self-protection stage)</i></p> <p>[LP Employment and employment relationships] be confident that all work is performed by women and men who are legally recognized as employees or who are legally recognized as being self-employed; (3.1) <i>(By law every employee should be legal and legally have the right to work, thus this is a self-protection)</i></p> <p>[LP Employment and employment relationships ISO26000] not seek to avoid the obligation that the law places on the employer by disguising relationships that would otherwise be recognized as an employment relationship under the law; (3.2) <i>(again, an employer should respect and apply the law, especially when it wants to protect itself. There for this action is categorized as an self-protection stage action)</i></p> <p>[LP Employment and employment relationships ISO26000] eliminate any arbitrary or discriminatory dismissal practices; (3.6) <i>(like the 3.5 action, discrimination should be a high priority in order to avoid any negative reputation. Also any arbitrary dismissal can harm the company its)</i></p> <p>[LP Employment and employment relationships ISO26000] take steps to ensure that work is contracted or sub-contracted only to organizations that are legally recognized or are otherwise able and willing to assume the responsibilities of an employer and to provide decent working conditions. An organization should use only those labour intermediaries who are legally recognized and where other arrangements for the performance of work confer legal rights on those performing the work. Home workers should not be treated worse than other wage earners; (3.8) <i>(The first part is also a legal obligation for a company, to ensure that contractors and subcontractors are legally recognized. This</i></p>
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	<p><i>is a self-protection against any legal violation that might affect the company. The action where home workers are not treated differently is compliance and capability seeking because it is part of a policy. Since a policy is formed in the capability seeking stage, the home workers action is categorized there.)</i></p> <p>[LP Employment and employment relationships ISO26000] make sure the company does not exploit or abusive labour practices; (3.9)</p> <p>[LP Conditions of work and social protection ISO26000] ensure that the conditions of work comply with national laws and regulations and are consistent with applicable international labour standards; (3.11) <i>(this is a self-protection action to comply with the law.)</i></p> <p>[LP Social dialogue ISO26000] respect at all times the right of workers to form or join their own organizations to advance their interests or to bargain collectively; (3.25) <i>(this action is a self-defence culture action, especially for western countries. If it is allowed by law the action should be a self-protection action)</i></p> <p>[FO Anti-Corruption] A company can state that it applies a certain set of principles dedicated to anti-corruption, such as the UN GC principles, to 'window dress' its reputation. <i>(This action, or characteristic, is self-protection action as a company can use a set of principles to show that they are aware of the importance of CSR principles. They might say they implement them, but a short question of how and why should be sufficient to see if and what actions reflect the support.)</i></p> <p>[FO Anti-Corruption ISO26000] bring violations of the criminal law to the attention of appropriate law enforcement authorities; (5.8) <i>(If a company knows about violations then it should bring this to the attention of the enforcements authorities. If the company does not do this, it becomes an accomplice. So warning the authorities is a self-defence action to not become an accomplice.)</i></p> <p>[FO Fair Competition] conduct its activities in a manner consistent with competition laws and regulations; (5.15) <i>(Placing this action here is mainly because all companies can state that the perform their activities in such manner, however this is no guarantee and can also just be window dressing.)</i></p> <p>[FO Respect for property rights ISO26000] conduct proper investigations to be confident it has lawful title permitting use or disposal of property; (see 5.27) <i>(This is a simple action that can be used for mitigating any risks on the wrong use or wrong disposal of items. It is by law prohibited how property is used and how it should be disposed)</i></p>
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		<p>[CI Protecting consumers' health and safety ISO26000] apply health and safety laws, regulations, standards and other specifications to address all health and safety aspects; (See 6.11)</p> <p><i>(This action contains two levels of action. The first is that a company should assess the adequacy of health and safety laws, regulations, standards and other specifications. In order to assess them, they need to be applied. In the dismissing stage a company would not care to apply laws, regulations etc. The application of these rules would be in the context of self-protecting, that if processes or objects fail, the company can hide behind the laws and regulations.</i></p> <p><i>The assessment of the regulations and fits the compliance seeking stage, as the company wants to be compliant with expectations but still can use the action for self-defence.</i></p> <p><i>The assessment leads to the new formulation of improvement suggestions for the existing rules and regulations. These suggestions should be used for the formulation of a new policy that better fits the company's environment and the belonging Health and safety measures. This action fits the capability seeking stage as with formulating the new policy a company seeks capability.</i></p> <p><i>The implementation of the new policy is a solid action that goes beyond existing regulations and standards and needs dedication. This action fits the Caring stage, and with a solid outcome it could even position the company in the market due to its outcomes, however this is not clear thus the caring stage is sufficient for this action.)</i></p> <p>[CI Protecting consumers' health and safety ISO26000] Instruct consumers in the proper use and convey safety information using symbols (see point 6.17 and 6.18)</p> <p>[CI Consumer service, support, and complaint and dispute resolution ISO26000] take measures to prevent complaints by offering consumers, including those who obtain products through distance selling, the option to return products within a specified period or obtain other appropriate remedies; (See point 6.22)</p> <p><i>(This is a measure to prevent heavy comments on a product, thus self-defence. If returning wasn't possible most unsatisfied customers would share their dissatisfaction, which would harm the company's reputation.)</i></p> <p>[CI Consumer data protection and privacy ISO 26000] Only</p>
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		<p>obtain data by lawful means; (6.31) <i>(this is self-protection from lawsuits, and 'fair' is hard to define/implement)</i></p> <p>[CI Education and awareness ISO26000] Provide a manual with all relevant and critical information including symbol explanation and service labelling. (see 6.53) <i>(An education for consumers is an action that does not always applies to all products or services. So an assessment should be made whether an education is needed. The above mentioned actions are all subject to the same education. A company should assess in an early stage whether an education is needed, almost together with the product development and objective of the product. The education can be part of the company's self-protection program to limit reputation damage if something happens with negative consequences. Some information, as described above, should be given in a manual that satisfies the self-protection need. However for special products a training might still be wanted. Providing a manual with all relevant information is part of the self-protection stage. The next step is the assessment of customer satisfaction on the manual whether it is compliant with the needs of the customer. Following phase is to formulate and implement an education course on the process or product. One stage higher , the caring stage, the education can be assessed and improved together with the stakeholders.)</i></p> <p>[CD Wealth and income creation ISO26000] assess the economic and social impact of entering or leaving a community, including impacts on basic resources needed for the sustainable development of the community; (see 7.27) <i>(The assessment of the impacts of a company on the economic and social scale could function for a self-defence for any negative reputation impacts. The action is positioned as a compliance seeking action as the information can be used for self-protection, but the information comes from external investigation)– again consider should be removed</i></p> <p>[CD Health ISO26000] seek to eliminate negative health impacts of any production process, product or service provided by the organization according to law; (see 7.40) <i>(this action can be either required by law, or to do more than the law requires. Doing more than the law requires is caring stage action, doing as the law requires is self-protecting stage action)</i></p>
3	Compliance seeking	<p>[CG Decision making processes and structures ISO26000] Identify corporate impacts on resources in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; (1.7) <i>(This is an action that needs more actions. First the needs of the</i></p>

	<p><i>corporation and its stakeholders need to be assessed, then a balance need to be made and actions with targets and objectives have to be set out. In the end-phase, transforming, balance exists between current and future needs.</i></p> <p><i>In the strategizing phase the policy should be assessed with the influence of external stakeholders. In the caring phase the set out strategy with its targets and objectives is active in the corporation. In the capability seeking stage the In the compliance seeking phase the assessment should be executed, which can be used as a self – defence.</i></p> <p>[HR Human rights risk situations ISO26000] A situation's complexity should not be used as an excuse for inaction; <i>(see 2.11)</i> <i>[This is one step more responsible than not abusing a situation.](So not abusing an unclear or complex situation is one point which should be in the self protection stage. The no excuse for inaction is part of compliance seeking.)</i></p> <p>[HR Due Diligence ISO26000] Assess current Human Rights related activities and compare it with the Human Rights principles and the Universal Declaration of Human Rights as provided by the United Nations (www.un.org/en/rights); <i>(See point 2.1 and 2.2)</i> <i>(this point is a compliance seeking stage action, assessment of its actions and whether it violates or not is the basis for a proper policy on HR.)</i></p> <p>[HR Avoidance of complicity ISO26000] affected parties are provided with adequate compensation; <i>(see 2.19)</i> <i>(This is compliance seeking to compensate people and parties)</i></p> <p>[HR Discrimination and vulnerable groups] Should take care to ensure that it does not discriminate against employees, partners, customers, stakeholders, members and anyone else with whom it has any contact or on whom it can have an impact; <i>(see 2.21)</i> <i>(even though this should be part of the policy, the single action is incorporated in the model. Discrimination is not accepted by society, thus the action is compliance and capability seeking towards society. Discriminate can also harm the firm's reputation, so compliance seeking is a stage more aimed for self-defence than capability seeking. However the environment must also allow the company to not discriminate, which is more a Capability seeking stage action. However a firm must begin early with seeking compliance regarding discrimination)</i></p> <p>[HR Discrimination and vulnerable groups ISO26000] could consider not only the human rights aspects but also the gains for its own operations in terms of the value added by</p>
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	<p>the full development of multi-faceted human resources and relations; (2.31) <i>(This is an action where the company may directly gain value from it. It is a consideration that is done early without external parties. There for the consideration is positioned as a compliance seeking action. If the action is actually implemented the action becomes capability seeking of nature)</i></p> <p>[HR Economic, Social and Cultural Rights ISO26000] should assess the possible impacts of its decisions, activities, products and services, as well as new projects, on these rights, including the rights of the local population; (2.34) <i>(This action is an action that can be used as self-defence. To defend the company from negative impacts, by assessing them and mitigating. Also the company can use it as a positive sign that the company takes effort to assess its impacts. The action is a typical method to answer the “what?” question, and the “what” question should be answered by a company in the compliance seeking phase.)</i></p> <p>[HR Economic, Social and Environment ISO26000] Assess the economic, social and environmental rights that are applicable to the company; (2.37) <i>(This action is derived from the action: contribute to the fulfilment of such rights, when appropriate, while keeping in mind the different roles and capacities of governments and other organizations related to the provision of these rights;)</i> <i>(2.37)</i> <i>(This should be part of a policy to incorporate economic, social and cultural rights. Extra actions of the rights are named in the Actions and Expectations of ISO v3.4 or in the ISO26000 Human rights section.)</i></p> <p>[HR Fundamental principles and rights at work ISO26000] Assess the following matters to be taken in in a policy: freedom of association and collective bargaining; forced labour; equal opportunities and non-discrimination; and Child labour (see 2.38)</p> <p>[LP Employment and employment relationships ISO26000] recognize the importance of secure employment to both the individual worker and to society: use active workforce planning to avoid the use of work performed on a casual basis or the excessive use of work performed on a temporary basis, except where the nature of the work is genuinely short term or seasonal; (3.3) <i>(secure employment, or stable and secure employment. Securing employment depends on the environment, geographical location</i></p>
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	<p><i>and industry a firm is in and it is critical to whether the action natural such as in the Netherlands or not such in Asian or African countries. So for Western countries this action is quite normal and should be low in the stage model, however for other countries it means almost a strategizing action because it is normal to work with low employment securities. However since this model should be applicable to the Western countries I put this action in the capability seeking stage. In the compliance seeking stage a company can assess whether it is really wanted.)</i></p> <p>[LP Employment and employment relationships ISO26000] ensure equal opportunities for all workers and not discriminate either directly or indirectly in any labour practice; (3.5) <i>(Partially this action is required by law (to not discriminate) and partially it is of good will to provide equal opportunities. It is an action in global that should come in the self-defence culture, because discrimination or non-equal opportunities are a cause for negative reputation. The action is placed in the compliance seeking stage as discrimination should have a high priority)</i></p> <p>[LP Employment and employment relationships ISO26000] protect personal data and privacy of workers; (3.7) <i>(the level of data protection and privacy off course depends on the subject of data or privacy. Browsing data is something different than the résumés, so different levels of privacy are applicable. This action should be assessed during the build of a policy. Therefore this action is placed in the compliance seeking phase.)</i></p> <p>[LP Employment and employment relationships ISO26000] Assess its labour practices on impacts in order to use this for a policy; (3.9)</p> <p>[LP Employment and employment relationships ISO26000] respect higher levels of provision established through other applicable legally binding instruments such as collective agreements; (3.12) <i>(respecting higher level of provision is an action that is seeking compliance with those organizations that establish the higher levels of compliance.)</i></p> <p>[LP Employment and employment relationships ISO26000] observe at least those minimum provisions defined in international labour standards as established by the ILO, especially where national legislation has not yet been adopted; (3.13) <i>(this is a compliance seeking stage action as the company should seek to WHAT the company can do in order to be more responsible)</i></p> <p>[LP Employment and employment relationships ISO26000] provide decent conditions of work, more than required by law, with regard to wages, hours of work, weekly rest,</p>
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	<p>holidays, health and safety, maternity protection and ability to combine work with family responsibilities; (3.14 and also see 3.17, 3.18, 3.21, 3.22 in the actions and expectations document v3.4)</p> <p><i>(This action holds several topics: wages, safety. However overall I think that this mostly concerns the first and secondary conditions. I think these conditions are thought of in early stages, especially in western countries. However in other countries companies may not take labour conditions so strict. The action can be used to mitigate a bad employer reputation, so people would not not-want-to-work for the company. A company can also push boundaries to take extra care of its employees. Concerning the action, for western countries most conditions are arranged by law with which a company must comply. So this action should be an addition to what is required by law. There for the action is added in the box compliance seeking. A company must be aware that is should do more than what is required and act on it. I have also changed the action into “decent conditions of work, more than required by law,...”)</i></p> <p>[LP Employment and employment relationships ISO26000] pay wages directly to the workers concerned, subject only to any restriction or deduction permitted by laws, regulations or collective agreements; (3.19)</p> <p><i>(this action is in a certain extend also covered by the 3.14 action, but due paying it directly to the employees is not mentioned explicitly by the 3.14 action. There for this action is also listed in the compliance stage.)</i></p> <p>[LP Employment and employment relationships ISO26000] comply with any obligation concerning the provision of social protection for workers in the country of operation; (3.20)</p> <p><i>(This action is an early staged action. The action is partially covered by 3.14, since this action concerns safety. However the action is more specific. The action is there for also integrated in the stage model. The more specific safety issue is placed in the compliance seeking stage since safety is important and critical to a company.)</i></p> <p>[LP Health and safety at work ISO26000] develop (ask yourself what?) an occupational health and safety policy based on the principle that strong safety and health standards and organizational performance are mutually supportive and reinforcing; (3.31)</p> <p><i>(This actions requires building a policy. Policy building starts in the compliance seeking stage where companies answer the question to themselves ‘What is required from me by society?’)</i></p> <p>[LP Health and safety at work ISO26000] understand the principles of health and safety management, including the hierarchy of controls: elimination, substitution, engineering controls, administrative controls, work procedures and personal protective equipment; (3.32)</p>
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	<p><i>(Understanding the principles are a part of 'how' and the 'what' question in compliance and capability seeking. This action is categorized as a compliance and capability seeking stage action. The implementation can already begin at the capability stage but needs to be fully implemented in the caring stage.)</i></p> <p>[LP Health and safety at work ISO26000] provide equal health and safety protection for part-time and temporary workers, as well as subcontracted workers; (3.38) <i>(The topic here is safety protection. I think this action should be integrated from the beginning in the safety policy, because if you don't you'd be discriminating other employees. There for this action is integrated in the capability seeking stage, the action is a what? question)</i></p> <p>[E Prevention of pollution ISO26000] identify the aspects and impacts of its decisions and activities on the surrounding environment; (4.1) <i>(assessing the impacts of a companies and activities can be done in different stages. This action is however typically the fulfilment of the question what? in the compliance seeking phase.)</i></p> <p>[E Prevention of pollution ISO26000] identify the sources of pollution and waste related to its activities; (4.2) <i>(this is also part of the what? question, thus compliance seeking stage activity.)</i></p> <p>[E Prevention of pollution ISO26000] measure, record and report on its significant sources of pollution and reduction of pollution, water consumption, waste generation and energy consumption; (4.3) <i>(once the sources etc have been identified the company can measure them. Hwever it is not an answer to the how question in the capability seeking stage and still a measure for the compliance seeking stage)</i></p> <p>[E Prevention of pollution ISO26000] identify possible accidents and incidents both on-and off-site and involving workers, partners, authorities, local communities and other relevant stakeholders. Part of the 4.9 programme that should include, among other matters, hazard identification and risk evaluation, notification procedures and recall procedures, and communication systems, as well as public education and information. (4.9) <i>(The implementation of this programme is a caring stage level action, but it also needs to be developed. The development of the programme is part of the compliance and capability seeking stages. Identification of subjects' risks for accidents and incidents is part of the compliance seeking stage and in the capability seeking stage the programme is developed.)</i></p> <p>[E Sustainable resource use ISO26000] identify the sources of energy, water and other resources used; (4.10)</p>
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	<p><i>(First step towards responsibility, no concrete action needed but the outcomes can be used for reputation and defense; however the action is searching for the answer to the what? Question)</i></p> <p>[E Climate change ISO26000] identify the sources of direct and indirect accumulated GHG emissions and define the boundaries (scope) of its responsibility; (4.19) <i>(the company answers the question what with this action, thus this action is a compliance seeking stage action)</i></p> <p>[E Climate Change ISO26000] Review whether fuel consumption and type of view form a significant impact factor; (4.22) <i>(two activities play a role in this action. The first activity is the review itself, that fits within capability and compliance seeking phase. The compliance seeking phase contains the action that the company identifies fuel as a factor of impact. In the capability seeking phase the company reviews it use and develops a policy / program and in the caring stage the company implements the improvements and policy/program)</i></p> <p>[E Climate Change ISO26000] identify whether or not GHG emissions (particularly those also causing ozone depletion) from land use and land use change, processes or equipment, including but not limited to heating, ventilation and air conditioning units are a significant impact by the company; (4.24) <i>(this should be part of the program and for that it should be identified as an impact if significant. The identifications happens in the compliance seeking stage. The program to do so is done in the capability seeking stage and the implementation happens in the caring stage)</i></p> <p>[E Climate Mitigation ISO26000] consider future global and local climate projections to identify risks; (4.27) <i>(Two actions are applied here, one is to identify future risks and the second is to address these risks in its decision making. The first is the compliance seeking stage and the second action is the capability seeking stage.)</i></p> <p>[E Protection of the environment ISO26000] identify potential adverse impacts on biodiversity and ecosystem services; (4.30) <i>(two actions, identification which is compliance seeking and taking measures to eliminate them. Actually taking measures to eliminate them consists out of developing a program / plan of action / policy and the then implementing the policy etc.)</i></p> <p>[FO Anti-Corruption ISO26000] identify the risks of corruption formulate policies and practices that counter corruption and extortion; (5.1) <i>(this is compliance seeking as developing policies and showing them is to act in compliance with demands.)</i></p>
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		<p>[FO Anti-Corruption ISO26000] ensure that the remuneration of its employees and representatives is appropriate and for legitimate services only; (5.5) <i>(Being in compliance with the legal laws is self-defense as it could harm the company when it is not.)</i></p> <p>[FO Anti-Corruption ISO26000] establish and maintain an effective system to counter corruption; (5.6) - edited <i>(corruption can lead to bad publicity so to prevent corruption is a self-defense with more dedication than just self-defense so compliance-seeking)-(In order to establish a system to counter corruption, the first thing to do is to identify factors to improve. This is step number one. Identifying the factors is a compliance seeking stage action, it is searching for WHAT the company can do to counter corruption.)</i></p> <p>[FO Responsible Political Involvement ISO26000] establish policies and guidelines to manage the activities of people retained to advocate on the organization's behalf; (5.12) <i>(The establishment of policies and guidelines is compliance and capability seeking. The compliance seeking phase is to identify activities that should advocated and</i></p> <p>[FO Respect for property rights ISO26000] Policy development that promote respect for property rights and traditional knowledge; (5.26) <i>(This also means that policies have to be developed before implementation, so policy development is one and implementation is a second);</i></p> <p>[CI Protecting consumers' health and safety ISO26000] assess health and safety laws, regulations, standards and other specifications to address all health and safety aspects; (See 6.11) <i>(This action contains two levels of action. The first is that a company should assess the adequacy of health and safety laws, regulations, standards and other specifications. In order to assess them, they need to be applied. In the dismissing stage a company would not care to apply laws, regulations etc. The application of these rules would be in the context of self-protecting, that if processes or objects fail, the company can hide behind the laws and regulations. The assessment of the regulations and fits the compliance seeking stage, as the company wants to be compliant with expectations but still can use the action for self-defense. The assessment leads to the new formulation of improvement suggestions for the existing rules and regulations. These suggestions should be used for the formulation of a new policy</i></p>
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	<p><i>that better fits the company's environment and the belonging Health and safety measures. This action fits the capability seeking stage as with formulating the new policy a company seeks capability.</i></p> <p><i>The implementation of the new policy is a solid action that goes beyond existing regulations and standards and needs dedication. This action fits the Caring stage, and with a solid outcome it could even position the company in the market due to its outcomes, however this is not clear thus the caring stage is sufficient for this action.)</i></p> <p>[CI Sustainable consumption ISO26000] review complaints and improve practices in response to complaints; (6.22) <i>(This is a measure to prevent heavy comments on a product, thus self-defense. If returning wasn't possible most unsatisfied customers would share their dissatisfaction, which would harm the company's reputation.)</i></p> <p>[CI Consumer service, support, and complaint and dispute resolution ISO26000] clearly inform consumers how they can access after-supply services and support as well as dispute resolution and redress mechanisms; (see 6.25) <i>(This is added to compliance seeking as the service one makes should be in compliance with the demands of the consumers, and it can be used for self-defense to refer consumers where they should be.)</i></p> <p>[CI Consumer service, support, and complaint and dispute resolution ISO26000] make use of alternative dispute resolution, conflict resolution and redress procedures that are based on national or international standards, are free of charge or are at minimal cost to consumers, and that do not require consumers to wave their rights to seek legal recourse. (See 6.28) <i>(this is a self-defense method in which the company seeks compliance with customers, thus it is compliance seeking)</i></p> <p>[CI Consumer data protection and privacy ISO 26000] Assess what data collection is permitted and acceptable regarding consumer trust; (this is an action derived from several actions listed in the consumer data protection and privacy)</p> <p>[CI Access to essential services ISO26000] not disconnect essential services for non-payment without providing the consumer or group of consumers with the opportunity to seek reasonable time to make the payment. It should not resort to collective disconnection of services that penalize all consumers regardless of payment; (see 6.38) <i>(This fits the compliance seeking stage, as the action services self defense for the company's reputation to show that they don't</i></p>
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		<p><i>disconnect rather rigorous. But they seek compliance by limiting the consumer's capabilities but still allow the use of essential needs)</i></p> <p>[CI Access to essential services ISO26000] maintain and upgrade its systems to help prevent disruption of service. <i>(see 6.43)</i> <i>(If this isn't done the company's reputation shall be damaged and clients could leave. Making this action fit a defensive position. The second characteristic is that it seeks the capabilities to do so, fitting it in the capability seeking stage)</i></p> <p>[CI Education and awareness ISO26000] assessment of customer satisfaction on the manual whether it is compliant with the needs for knowledge on the product; <i>(see 6.53)</i> <i>(see 6.53 for explanation)</i></p> <p>[CI Employment creation and skills development ISO26000] give special attention to vulnerable groups with regard to employment and capacity building; <i>(see 7.20)</i> <i>(This is a self-protection against complaints from suppliers etc on the use or exploitation of the vulnerable groups. Thus compliance seeking for early recognition of vulnerable groups)</i></p> <p>[CD Wealth and income creation ISO26000] fulfil its tax responsibilities and provide authorities with the necessary information to correctly determine taxes due; <i>(7.38)</i> <i>(when this is not done, the company can get in serious trouble making it a self-defence action. The action is compliance seeking with the tax organizations)</i></p>
4	Capability seeking	<p>[CG Decision making processes and structures ISO26000] Assess corporate impacts on resources in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; <i>(1.7)</i> <i>(This is an action that needs more actions. First the needs of the corporation and its stakeholders need to be assessed, then a balance need to be made and actions with targets and objectives have to be set out. In the end-phase, transforming, balance exists between current and future needs.</i> <i>In the strategizing phase the policy should be assessed with the influence of external stakeholders. In the caring phase the set out strategy with its targets and objectives is active in the corporation. In the capability seeking stage the In the compliance seeking phase the assessment should be executed, which can be used as a self-defence.</i></p> <p>[HR Due Diligence ISO26000] Formulate a HR policy based on the assessment as performed in the previous stage; <i>(based on the 2.1 point)</i></p>

		<p>[HR Avoidance of complicity ISO26000] Security personnel (employed, contracted or sub-contracted) should be adequately trained, including in adherence to standards of human rights; (see 2.13) <i>(Trained security personnel is an action that can be done without a policy and is categorized as a capability seeking stage action. It is a capability to have adequately trained personnel)</i></p> <p>[HR Discrimination and vulnerable groups ISO26000] could consider not only the human rights aspects but also the gains for its own operations in terms of the value added by the full development of multi-faceted human resources and relations; (2.31) <i>(This is an action where the company may directly gain value from it. It is a consideration that is done early without external parties. There for the consideration is positioned as a compliance seeking action. If the action is actually implemented the action becomes capability seeking of nature)</i></p> <p>[HR Civil and political rights ISO26000] should respect all individual civil and political rights; (2.32) (See 2.32 for further delineation on more specific topics) <i>(A simple subject as respecting individual civil and political rights should become before the company even becomes dedicated to CSR principles. Respecting employees and others their preferences and rights costs less effort than trying to persuade them or to take other actions to counteract their preferences and or rights. I think that it shouldn't even be mentioned because it is so obvious that this subject should be normally accepted by everyone. However since I am not everybody, the action is explicitly mentioned.)</i></p> <p>[LP Employment and employment relationships ISO26000] Home workers should not be treated worse than other wage earners; (3.8) (See 3.8 document or 3.8 in the self-protection stage)</p> <p>[LP Employment and employment relationships ISO26000] Formulate a policy with the information provided in the compliance seeking action on labour practices; (3.9)</p> <p>[LP Employment and employment relationships ISO26000] provide conditions of work for all workers that permit, to the greatest extent possible, work-life balance and are comparable with those offered by similar employers in the locality concerned. (3.16) <i>(This action is a compliance seeking action as the action is a defence method to keep employees satisfied and have them perform up to standard. When the conditions are not similar the employees can also leave the company, there for it is a self-defence aimed action. The action is compliance seeking</i></p>
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		<p><i>categorized as it strives to meet industry standard)</i></p> <p>[LP Employment and employment relationships ISO26000] compensate workers for overtime in accordance with laws, regulations or collective agreements. When requesting workers to work overtime, an organization should take into account the interests, safety and well-being of the workers concerned and any hazard inherent in the work. An organization should comply with laws and regulations prohibiting mandatory and non-compensated overtime, and always respect the basic human rights of workers concerning forced labour. (3.23) <i>(this action is for a certain amount in conjunction with the law. On the other side there is a certain social factor where the employer must value its employees their time and dedication to work. This action is used for self-protection against negative influence from regulations or collective agreements. Since the law and other collective agreements are integrated, this action is considered as a self-protection action)</i></p> <p>[LP Social Change ISO26000] where changes in operations would have major employment impacts, provide reasonable notice to the appropriate government authorities and representatives of the workers so that the implications may be examined jointly to mitigate any adverse impact to the greatest possible extent; (3.27) <i>(This action is capability seeking as it can be used to discuss with the government how the company can solve the issue. Also the government can use this to seek for solutions)</i></p> <p>[LP Social Change ISO26000] as far as possible, and to an extent that is reasonable and non-disruptive, provide duly designated worker representatives with access to authorized decision makers, to workplaces, to the workers they represent, to facilities necessary to perform their role and to information that will allow them to have a true and fair picture of the organization's finances and activities; (3.28) <i>(Providing access to worker representatives. This could be done in order to self-protect the firm, as it could be a mandatory obligation. See it from this perspective: Not allowing the representatives could cause more negative attention than allowing them. Because there is also a caring factor integrated, as the employer allows the worker representatives for the sake of his employees. The action is categorized as capability seeking due to its double sided characteristic.</i></p> <p>[LP Health and safety at work ISO26000] develop (ask yourself how?) an occupational health and safety policy based on the principle that strong safety and health</p>
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	<p>standards and organizational performance are mutually supportive and reinforcing; (3.31) <i>(This actions requires building a policy. Policy building starts in the compliance seeking stage where companies answer the question to themselves 'What is required from me by society?')</i></p> <p>[LP Health and safety at work ISO26000] implement the principles of health and safety management, including the hierarchy of controls: elimination, substitution, engineering controls, administrative controls, work procedures and personal protective equipment; (3.32) <i>(Understanding the principles are a part of 'how' and the 'what' question in compliance and capability seeking. This action is categorized as a compliance and capability seeking stage action. The implementation can already begin at the capability stage but needs to be fully implemented in the caring stage.)</i></p> <p>[LP Health and Safety at Work ISO26000] analyse the health and safety risks involved in its activities; (3.33) <i>(this action has an active dedication and is aimed at the internal part of HMC. There for the action is categorized as a caring action, the analysing phase is more compliance and capability seeking, where the controlling part fits the caring phase. The analysing action is categorized as a capability seeking action)</i></p> <p>[LP Health and Safety at Work ISO26000] provide the safety equipment needed, including personal protective equipment, for the prevention of occupational injuries, diseases and accidents, as well as for dealing with emergencies; (3.35) <i>(Most safety equipment is prescribed by law or by labour standards. In the health and safety policy protective equipment and dealing with emergencies is explicitly mentioned. This action is part of its policy, however is still included in the labour practices v2.0 since it can be later filtered out. The action is part of capability seeking as protective equipment is the answer to the 'how?' question, which is proposed in the capability seeking stage.)</i></p> <p>[LP Health and Safety at Work ISO26000] base its health, safety and environment systems on the participation of the workers concerned (see Box 9) and recognize and respect the rights of workers; (3.42) <i>(this action is a capability seeking action where the input is delivered for a policy)</i></p> <p>[LP Human development and training in the workplace] ensure that, when necessary, workers being made redundant are helped to access assistance for new employment, training and counselling; (3.44) <i>(This is also a caring action, but on the other hand a capability</i></p>
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		<p><i>seeking as not doing so bad reputation comes off of it. And it could be fit with the answer of the how? question in the capability stage. How can the firm relocate its employees? Thus there is more evidence to categorize the action as a capability seeking stage)</i></p> <p>[E Prevention of pollution ISO26000] develop an environmental accident prevention and preparedness programme and prepare an emergency plan covering accidents and incidents both on-and off-site and involving workers, partners, authorities, local communities and other relevant stakeholders. Such a programme should include, among other matters, hazard identification and risk evaluation, notification procedures and recall procedures, and communication systems, as well as public education and information. (4.9) <i>(The implementation of this programme is a caring stage level action, but it also needs to be developed. The development of the programme is part of the compliance and capability seeking stages. Identification of subjects risks for accidents and incidents is part of the compliance seeking stage and in the capability seeking stage the programme is developed.)</i></p> <p>[E Sustainable resource use ISO26000] measure, record and report on its significant uses of energy, water and other resources; (4.11) <i>(compliance seeking, since the action finds out what? A company does, however measuring can become part of the capability seeking stage. A company searches for how? It can influences its impacts and measuring is part of that process.)</i></p> <p>[E Climate change ISO26000] measure, record and report on its significant GHG emissions, preferably using methods well defined in internationally agreed standards(see also Annex A for examples of initiatives and tools addressing GHG emissions); <i>(As discussed earlier at point 4.11, measuring and recording is trying to answer how a company can fight its impacts, even though it is also a bit part of the compliance seeking stage. This action is part of the capability seeking stage)</i></p> <p>[E Climate Change ISO26000] review the quantity and type of significant fuels usage within the organization and develop programs to improve efficiency and effectiveness; (4.22) <i>(two activities play a role in this action. The first activity is the review itself, that fits within capability and compliance seeking phase. The compliance seeking phase contains the action that the company identifies fuel as a factor of impact. In the capability seeking phase the company reviews it use and develops a policy / program and in the caring stage the company implements the improvements and policy/program)</i></p> <p>[E Climate Mitigation ISO26000] integrate climate change</p>
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	<p>adaptation into its decision making; (4.27) <i>(Two actions are applied here, one is to identify future risks and the second is to address these risks in its decision making. The first is the compliance seeking stage and the second action is the capability seeking stage.)</i></p> <p>[E Climate Mitigation ISO26000] identify opportunities to avoid or minimize damage associated with climate ; (4.28) <i>(identify opportunities to avoid or minimize damages, this is answering the How? Question from the capability seeking stage. The second part means integrating the opportunities which is the caring stage)</i></p> <p>[E Protection of the environment ISO26000] Develop a program to take measures against potential adverse impacts on biodiversity and ecosystem services 4.30) <i>(two actions, identification which is compliance seeking and taking measures to eliminate them. Actually taking measures to eliminate them consists out of developing a program / plan of action / policy and the then implementing the policy etc.)</i></p> <p>[E Protection for the environment ISO26000] give highest priority to avoiding the loss of natural ecosystems, second to restoring ecosystems, and finally, if the former two actions are not possible or fully effective, to compensating for losses through actions that will lead to a net gain in ecosystem services over time; (4.32) <i>(this action should be part of the capability seeking stage where all policies should be formed.)</i></p> <p>[E Protection of the environment ISO26000] establish an integrated strategy for the administration of land, water and ecosystems that promotes conservation and sustainable use in a socially equitable way; (4.33) <i>(strategy and program formulation, capability seeking stage together with the implementation which is an caring stage action)</i></p> <p>[FO Anti-Corruption ISO26000] implement and maintain policies and practices that counter corruption and extortion; (5.2) <i>(the implementation part of the policies is Capability seeking. A company which is seeking capability really implements or at least makes effort to implement the policies)</i></p> <p>[FO Anti-Corruption ISO26000] support its employees and representatives in their efforts to eradicate bribery and corruption, and provide incentives for progress; (5.3) <i>(Supporting employees is capability seeking as methods or policies developed to support them by. Training them however requires a higher dedication and also from the top management. It requires an input that goes beyond public relations, therefor the</i></p>
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		<p>training part is Anti-Corruption)</p> <p>[FO Responsible Political Involvement ISO26000] implement policies and guidelines to manage the activities of people retained to advocate on the organization's behalf; (5.12) <i>(This can be split into compliance and capability seeking, since establishing fits into compliance seeking and actually implementing the policies is capability seeking)</i></p> <p>[FO Respect for property rights ISO26000] implement policies and practices that promote respect for property rights and traditional knowledge; (See 5.26) <i>(This also means that policies have to be developed before implementation, so policy development is one and implementation is a second);</i></p> <p>[FO Anti-Corruption ISO26000] establish and maintain an effective system to counter corruption; (5.6) - edited <i>(In the capability seeking stage the company should search for HOW the company can act on WHAT it must do. This means developing a program with the HOW content to the WHAT question.)</i></p> <p>[CI Protecting consumers' health and safety ISO26000] formulate improved policies on the health and safety laws, regulations, standards and other specifications to address all health and safety aspects; (See 6.11 of "actions and expectations of ISO v3.1 fitted into stages" for justification)</p> <p>[CI Protecting consumers' health and safety ISO26000] Recall of products that might cause harm to users; (This is capability seeking, see 6.12) <i>(two points are taken from this action, one is to withdraw any hazardous products that was not foreseen, the second is to monitor the value chain. The first is set in compliance seeking as the firm seeks compliance with society by withdrawing the product. The second action is placed in strategizing as the monitoring means to monitor external companies.)</i></p> <p>[CI Protecting consumers' health and safety ISO26000] Risk assessment of products and processes. (see v3.2 6.13 actions and expectations) <i>(Overall these actions contribute to the minimization of the risk. Identification of risks (risk assessments) and incorporate actions to lower risk. Risk assessment is one action, the integration of the outcomes of the assessment a second.)</i></p> <p>[CI Protecting consumers' health and safety ISO26000] Assure the appropriate design of information on products and services by taking into account different consumer needs and respecting differing or limited capacities of consumers,</p>
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	<p>especially in terms of time allocated to the information process; (see 6.14) <i>((This is securing the information flow and see to a proper information transfer))</i></p> <p>[CI Consumer data protection and privacy ISO 26000] Formulate policies based on the assessment outcome; (6.29-6.37) <i>(this is an action derived from several actions listed in the consumer data protection and privacy)</i></p> <p>[CI Access to essential services ISO26000] Expand their coverage and provide the same quality and level of service without discrimination to all groups of consumers; (See 6.41) <i>(This action can be used for self-defense and for reputation gain. It is also to meet a capability as requested by society, thus it is placed in the capability seeking stage)</i></p> <p>[CI Education and awareness ISO26000] formulate and implement an education course on the process or product; (see 6.53)</p> <p>[CD Employment creation and skills development ISO26000] assess the benefit of creating direct employment rather than using temporary work arrangements; (see 7.17) <i>(This action is most probably considered in an earlier stage since it also includes financial consequences. This is a capability seeking stage action, it is one of the first steps in considering csr and actively involving employees (most probably) thus it is a capability seeking stage action. The action can used to protect the company from bad publicity because of tough contracts and employee exploitation. This action can also be placed in the caring stage or in the capability seeking stage as the real incentive might differ. However in overall the action is best placed in capability seeking.) – again consider should be removed</i></p> <p>[CD Wealth and income creation ISO26000] assist organizations to operate within the appropriate legal framework; (see 7.31) <i>(to work in the legal framework is one of the first responsibilities, and working with suppliers that are not compliant with the law can also harm the company itself. This action is scaled in capability seeking)- again consider should be removed</i></p> <p>[CD Health ISO26000] raise awareness about health threats and major diseases and their prevention, such as HIV/AIDS, cancer, heart disease, malaria, tuberculosis and obesity; (see 7.42) <i>(this action is aimed at the company's own employees or external but this doesn't influence the company's position very dramatically. However ill employees can harm the company as it might have to pay for non-working employees. Thus the action</i></p>
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		<p><i>can also be assumed as self-defence. Anyway the action does not require a high dedication making the action simple to implement and thus the action is scaled as capability seeking)</i></p>
5	Caring	<p>[CG Decision making processes and structures ISO26000] create and nurture an environment and culture in which the principles of social responsibility are practised; (1.3) <i>(Maintaining principles is a step before a real strategy with targets and objectives. This means the action is a caring stage action)</i></p> <p>[CG Decision making processes and structures ISO26000] Develop improvement program for corporate impacts on resources in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; (1.7) <i>(This is an action that needs more actions. First the needs of the corporation and its stakeholders need to be assessed, then a balance need to be made and actions with targets and objectives have to be set out. In the end-phase, transforming, balance exists between current and future needs.</i> <i>In the strategizing phase the policy should be assessed with the influence of external stakeholders. In the caring phase the set out strategy with its targets and objectives is active in the corporation. In the capability seeking stage the In the compliance seeking phase the assessment should be executed, which can be used as a self – defence.</i></p> <p>[CG Decision making processes and structures ISO26000] balance the level of authority, responsibility and capacity of people who make decisions on behalf of the organization; (1.10) <i>(this is an action that should fit any healthy company. It is also an action which is hard to categorize as every company can have different. A healthy balance is also transparent, and transparency is a transforming characteristic. However I think that for a healthy company this action should be implemented in an earlier stage. By balancing the responsibilities a company shows dedication to a healthy organizational structure. Thus the caring stage should be more applicable.)</i></p> <p>[CG Decision making processes and structures ISO26000] keep track of the implementation of decisions to ensure that these decisions are followed in a socially responsible way and to determine accountability for the results of the organization's decisions and activities, either positive or negative; (1.11) <i>(This is part of a policy on following the company's decisions and securing their character. By keeping track a company can see whether its policy is working, which is implemented in the caring stage. The “track keeping” can also happen in the caring stage, so improvements can be implemented in the strategizing stage.)</i></p>

	<p>[HR Due Diligence ISO26000] means of integrating the human rights policy throughout the organization; <i>(see 2.1 and 2.3)</i> <i>(A policy needs also a policy formulation and the assessing process in front of it. A policy is mostly formed to be compliant or to seek own capabilities.)</i> <i>(The real integration of a policy needs a real dedication towards the subject and not just a 'have to' incentive. The dedication comes from a certain 'Care' for the subject. This is dedication and readiness from the organization is reflected by the Caring stage.)</i></p> <p>[HR Due Diligence ISO26000] Actions to address the negative impacts of its decisions and activities. <i>(see point 2.5)</i> <i>(This is already part of the whole policy, the policy is there to counteract negative impacts from its decisions and activities. Nonetheless, the action is important and is integrated in the model. The dedication is active, and not from a self defence point of view. Thus the action is minimally caring. with the implementation of the policy the negative actions should e addressed, thus this action is a Caring stage action)</i> <i>(The policy should lead to a active consider the potential consequences of its actions so that the desired objective of respecting human rights is actually achieved (2.9))</i></p> <p>[HR Human rights risk situations ISO26000] Should base decisions on the primary responsibility to respect human rights; <i>(see 2.6)</i> <i>(this concerns also the due diligence topic and is already assessed within the due diligence topic. decisions should be made either by a guidance for self-protection or through an integration of HR policy for compliance seeking and caring, there for this should be placed in the Caring stage)</i></p> <p>[HR Avoidance of complicity ISO26000] Should verify that its security arrangements respect human rights; <i>(even though this action should also be covered by the HR policy, it is mentioned explicitly that it needs to be verified. The verification action forces this action into the caring stage, otherwise an earlier stage should be applicable.)</i></p> <p>[HR Avoidance of complicity ISO26000] not provide goods or services to an entity that uses them to carry out human rights abuses; <i>(This should be assessed by the policy that comes formally active in the caring stage. Normally an external stakeholder is assessed in strategizing however this action is important as its damage can harm human beings. There for this action should come earlier then strategizing.</i> <i>This action is so essential that it maybe even should come in the self defence stage. I think there are different levels of abusing</i></p>
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		<p><i>human rights and humans, and that this makes the action very non-transparent. However, this action is also placed in the self defence stage so a company gains awareness)</i></p> <p>[HR Discrimination and vulnerable groups ISO26000] should examine its own operations and the operations of other parties within its sphere of influence to determine whether direct or indirect discrimination is present; <i>(This should be part of the policy from the caring stage on, to assess its own practices and those of its partners/customers. The external assessing can start in the caring stage but is mostly fulfilled in the strategizing stage)</i></p> <p>[HR Discrimination and vulnerable groups ISO26000] may wish to seek advice from local or international organizations with expertise in human rights; (2.26) <i>(This is part of the caring stage where first steps are taken to gain knowledge from external parties on improvements for the organization its policy on human rights.)</i></p> <p>[HR Discrimination and vulnerable groups ISO26000] should support efforts to increase access to education, infrastructure or social services for groups denied full access; (2.30) <i>(this could be part of the caring stage where a company does something for the vulnerable groups from its own strengths without any other parties involved.)</i></p> <p>[HR Economic, Social and Cultural Rights ISO26000] ensure the efficient distribution of essential goods and services where this distribution is endangered; (2.36) <i>(Consider adopting or maintaining policies... So a company can state... "a yeah, we considered it... so we apply ISO26000, check!" That's pretty much a self-protecting stage action... just saying that they've considered it. Or the company states "We have considered applying a policy, and we now have a policy... nice huh... so we comply or wait... we apply ISO26000" I think this action should be just a single action where the company concretely ensures for an efficient distribution....endangered. Because of this the company cares for the community or strategizes itself in the community. Due to the essential nature of the action, where the company acts to support essential life products, the action is categorized as a caring stage.)</i></p> <p>[LP Employment and employment relationships ISO26000] Integrate the policy on labour practices and assess it with suppliers and stakeholders; (3.9)</p> <p>[LP Employment and employment relationships ISO26000] Where operating internationally, endeavour to increase the employment, occupational development, promotion and</p>
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		<p>advancement of nationals of the host country. This includes sourcing and distributing through local enterprises where practicable. (3.10) <i>(This action is not only a CSR related action, the action also saves money for the firm. Travel costs and stay costs are for the company. So ensuring that the company hires local employees saves money for the company. Due to the integrated self-benefit this action is categorized as capability seeking, even though the local people also gain work spaces.)</i></p> <p>[LP Employment and employment relationships ISO26000] wherever possible, allow observance of national or religious traditions and customs; (3.15) <i>(this action is from the well-being of the employer, if not arranged by law. This action is not a self-defence action, as it is more than a company is obliged to do and it doesn't harm anybody when the company does not execute this action. There for this action is categorized as a Caring action)</i></p> <p>[LP Social Dialogue ISO26000] not obstruct workers who seek to form or join their own organizations and to bargain collectively, for instance by dismissing or discriminating against them, through reprisals or by making any direct or indirect threat so as to create an atmosphere of intimidation or fear; (3.26) <i>(This action is holds reprisals by employers that go beyond legalities. This means that an employer must allow the employees to have their own organization. Off course the employees must also comply with the law. This is scaled as a caring stage action, as the owner/organization should also care for it and maybe even be actively involved)</i></p> <p>[LP Health and Safety at Work ISO26000] Control the health and safety risks involved in its activities; (3.33) <i>(this action has an active dedication and is aimed at the internal part of HMC. There for the action is categorized as a caring action, the analysing phase is more compliance and capability seeking, where the controlling part fits the caring phase. The analysing action is categorized as a capability seeking action)</i></p> <p>[LP Health and Safety at Work ISO26000] communicate the requirement that workers should follow all safe practices at all times and ensure that workers follow the proper procedures; (3.34) <i>(procedures come forth from a policy, and a policy is actively integrated in the caring stage. Actively integrated means that the company sees to it that its employees follow the policy.)</i></p> <p>[LP Health and Safety at Work ISO26000] address the specific ways in which occupational safety and health (OSH) risks differently affect women (such as those who are pregnant, have recently given birth or are breastfeeding) and men, or</p>
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	<p>workers in particular circumstances such as people with disabilities, inexperienced or younger workers; (3.37) <i>(This action answers the how? question of the capability seeking stage, however the subject is a speciality. It requires a higher level of dedication than a standard policy and investigation, thus this action is categorized as a caring stage action)</i></p> <p>[LP Health and Safety at Work ISO26000] provide adequate training to all personnel on all relevant matters; (3.40) <i>(training belongs at the caring stage as this fits the active attitude of caring, strategizing and transformation, nevertheless to actively integrate a policy or programme, people need to be trained. There for this action is categorized as caring)</i></p> <p>[LP Health and Safety at Work ISO26000] respect the principle that workplace health and safety measures should not involve monetary expenditures by workers; (3.41) <i>(thus, the health and safety measures should be paid by the employer, and not become the employees their problem. This also fits the caring stage where the employee actually cares, invests and can implement a true policy)</i></p> <p>[LP Human development and training in the workplace] provide all workers at all stages of their work experience with access to skills development, training and apprenticeships, and opportunities for career advancement, on an equal and non-discriminatory basis; (3.43) <i>(This actions houses several actions, from training provision to career advancement opportunities. Training is part of caring, where employees are trained according to policies. Career advancement should also be part of caring as it is part of an HR policy. So this action fits overall in the caring stage)</i></p> <p>[E Prevention of pollution ISO26000] implement measures aimed at preventing pollution and waste, using the waste management hierarchy, and ensuring proper management of unavoidable pollution and waste; (4.4) <i>(Implementation of preventing measures is actively involved and part of the caring stage where the first real counter measures are being taken)</i></p> <p>[E Prevention of pollution ISO26000] implement an environmental accident prevention and preparedness programme and prepare an emergency plan covering accidents and incidents both on-and off-site and involving workers, partners, authorities, local communities and other relevant stakeholders. Such a programme should include, among other matters, hazard identification and risk evaluation, notification procedures and recall procedures, and communication systems, as well as public</p>
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	<p>education and information. (4.9) <i>(The implementation of this programme is a caring stage level action, but it also needs to be developed. The development of the programme is part of the compliance and capability seeking stages. Identification of subjects risks for accidents and incidents is part of the compliance seeking stage and in the capability seeking stage the programme is developed.)</i></p> <p>[E Sustainable resource use ISO26000] implement resource efficiency measures to reduce its use of energy, water and other resources, considering best practice indicators and other benchmarks; (4.12) <i>(this action needs the implementation of counter measures to reduce impacts, thus the action is a caring stage action)</i></p> <p>[E Sustainable resource use ISO26000] use recycled materials and reuse water as much as possible; (4.14) <i>(Action that could be part of the policy and is implemented in the caring stage. Simple action)</i></p> <p>[E Sustainable resource use ISO26000] manage water resources to ensure fair access for all users within a watershed; (4.15) <i>(caring stage action)</i></p> <p>[E Climate change ISO26000] implement optimized measures to progressively reduce and minimize the direct and indirect GHG emissions within its control and encourage similar actions within its sphere of influence; (4.21) <i>(this action is a caring stage action where the first developed policy is integrated)</i></p> <p>[E Climate Change ISO26000] implement programs to improve efficiency and effectiveness of the quantity and type of significant fuels usage within the organization; (4.22) <i>(two activities play a role in this action. The first activity is the review itself, that fits within capability and compliance seeking phase. The compliance seeking phase contains the action that the company identifies fuel as a factor of impact. In the capability seeking phase the company reviews it use and develops a policy / program and in the caring stage the company implements the improvements and policy/program)</i></p> <p>[E Climate Change ISO26000] prevent or reduce the release of GHG emissions (particularly those also causing ozone depletion) from land use and land use change, processes or equipment, including but not limited to heating, ventilation and air conditioning units; (4.24) <i>(this should be part of the program and for that it should be identified as an impact if significant. The identifications happen in</i></p>
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	<p><i>the compliance seeking stage. The program to do so is done in the capability seeking stage and the implementation happens in the caring stage)</i></p> <p>[E Climate Change ISO26000] realize energy savings wherever possible in the organization, including purchasing of energy efficient goods and development of energy efficient products and services; (4.25) <i>(This action is an outcome from a policy, but off course also some clear thoughts. However the energy saving implementations could be anything from light bulbs to new generators or some kind. There for the action is categorized as a caring action, as it is an outcome of thinking what and how, and then implementing it.)</i></p> <p>[E Climate Mitigation ISO26000] where possible take advantage of opportunities, to adjust to changing conditions; (4.28) <i>(identify opportunities to avoid or minimize damages, this is answering the How? Question from the capability seeking stage. The second part means integrating the opportunities which is the caring stage)</i></p> <p>[E Protection of the environment ISO26000] implement the program to eliminate potential adverse impacts on biodiversity and ecosystem services; (4.30) <i>(two actions, identification which is compliance seeking and taking measures to eliminate them. Actually taking measures to eliminate them consists out of developing a program / plan of action / policy and the then implementing the policy etc.)</i></p> <p>[E Protection of the environment ISO26000] implement an integrated strategy for the administration of land, water and ecosystems that promotes conservation and sustainable use in a socially equitable way; (4.33) <i>(strategy and program formulation, capability seeking stage together with the implementation which is an caring stage action)</i></p> <p>[E Protection of the environment ISO26000] take measures to preserve any endemic, threatened or endangered species or habitat that may be adversely affected; (4.34) <i>(caring stage, it requires a true and dedicated action to do so)</i></p> <p>[E Protection of the environment ISO26000] implement planning, design and operating practices as a way to minimize the possible environmental impacts resulting from its decisions on land use, including decisions related to agricultural and urban development; (4.35) <i>(true effort to minimize impacts, caring stage)</i></p> <p>[E Protection of the environment ISO26000] incorporate the protection of natural habitat, wetlands, forest, wildlife</p>
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	<p>corridors, protected areas and agricultural lands into the development of buildings and construction works; (4.36) <i>(caring stage as the action requires a true dedication but does not really strategize)</i></p> <p>[E Protection of the environment ISO26000] adopt sustainable agricultural, fishing, and forestry practices including related to animal welfare, for example, as defined in leading standards and certification schemes; (4.37) <i>(same as 4.36)</i></p> <p>[E Protection of the environment ISO26000] consider that wild animals and their habitats are part of our natural ecosystems and should therefore be valued and protected and their welfare taken into account; (4.39) <i>(caring stage, same sort as 4.36 and 4.37)</i></p> <p>[E Protection of the environment ISO26000] avoid approaches that threaten the survival or lead to the global, regional or local extinction of species or that allow the distribution or proliferation of invasive species. (4.40) <i>(caring stage, same as 4.36 37 and 39)</i></p> <p>[FO Anti-Corruption ISO26000] train its employees and representatives in their efforts to eradicate bribery and corruption, and provide incentives for progress; (5.3) <i>(supporting employees is capability seeking as methods or policies developed to support them by. Training them however requires a higher dedication and also from the top management. It requires an input that goes beyond public relations, therefore the training part is Anti-Corruption)</i></p> <p>[FO Anti-Corruption ISO26000] Raise the awareness of its employees and representatives about corruption and how to counter it; (5.4) <i>[this is also split into two parts as raising awareness is dimensioned into internal and external (resp employees and reps, and ext contractors and suppliers)] [raising awareness holds a part of dedication by management to really raise the awareness on a subject by putting time and effort into a program, so the culture is embedment]</i></p> <p>[FO Anti-Corruption ISO26000] encourage its employees and representatives to report violations of the organization's policies and unethical and unfair treatment by adopting mechanisms that enable reporting and follow-up action without fear of reprisal; (5.7) <i>(Encouraging)</i></p> <p>[FO Responsible Political Involvement ISO26000] Train its employees and representatives and raise their awareness</p>
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	<p>regarding responsible political involvement and contributions, and how to deal with conflicts of interest; (5.10) <i>(This goes beyond the simple management of forming and maintaining principles or policies, but really make an effort to improve by training the people. This should fit in the caring stage.)</i></p> <p>[FO Fair Competition ISO26000] promote employee awareness of the importance of compliance with competition legislation and fair competition; (See 5.17) <i>(Creating awareness demands a higher dedication than just building principles, or training people. Creating awareness means daily motivation)</i></p> <p>[FO Respect for property rights ISO26000] not engage in activities that violate property rights, including misuse of a dominant position, counterfeiting and piracy; (see 5.28) <i>(a policy is one thing, implementing it is another as companies can say they implement it but really performing it is a step higher. This action is a stage higher as the dedication lies on a higher level.)</i></p> <p>[FO Respect for property rights ISO26000] consider the expectations of society, human rights and basic needs of the individual when exercising and protecting its intellectual and physical property rights; (See 5.30) <i>(first, considering does not need a dedication. Someone who deliberately violates rules, laws and/or ethical standards might very well have considered the consequences for society, human rights and the basic needs of individuals. So a condition should be added that an impact analysis should be present with the consequences for society and the expectations by society and the decision based on that comparison should reflect dedication for society. Due to the vagueness of this demand I categorize this action in Caring, however a real dedication and an innovative solution can be placed in the transforming stage.)</i></p> <p>[FO Anti-Corruption ISO26000] establish and maintain an effective system to counter corruption; (5.6) - edited <i>(In the caring stage the policy/program is implemented)</i></p> <p>[CI Fair marketing, factual and unbiased information and fair contractual practices ISO26000] When communicating with consumers, an organization should not engage in any practice that is deceptive, misleading, fraudulent or unfair, unclear or ambiguous, including omission of critical information; (This is an actual action with a core of real dedication. It is not part of a policy, or training but a company actually does it. This means the dedication goes beyond a</p>
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	<p><i>defensive role. Therefor I categorize this in the stage 'Caring')(Also see 6.1, 6.3, 6.4, 6.5)</i></p> <p>[CI Protecting consumers' health and safety ISO26000] provide products and services that, under normal and reasonably foreseeable conditions of use, are safe for users and other persons, their property, and the environment; (6.10) <i>(This is an actual action that should be covered by law but still products that do harm can be allowed by the law, so it's also within the responsibility of the company that it does not harm society and environment. But this dedication goes beyond the law and is considered as caring for the consumer's health and safety. So a large extend of this action is covered by law and not necessary for CSR, but the extra dedication is acknowledged and categorized as 'Caring')</i></p> <p>[CI Protecting consumers' health and safety ISO26000] implement the improved policies on the health and safety laws, regulations, standards and other specifications to address all health and safety aspects; (See 6.11 of "actions and expectations of ISO v3.1 fitted into stages" for justification)</p> <p>[Protecting consumers' health and safety ISO26000] Implement outcomes of risk assessments (see 6.13)</p> <p>[CI Consumer service, support, and complaint and dispute resolution ISO26000] Offer maintenance and repair at reasonable price; (see 6.27) <i>(This fits the caring stage as the company becomes aware of the power of a longer life time that it can play in the relationships of the company)</i></p> <p>[CI Consumer data protection and privacy ISO 26000] Implement the policy regarding data collection ; (6.27) <i>(this is an action derived from several actions listed in the consumer data protection and privacy)</i></p> <p>[CI Consumer data protection and privacy ISO 26000] specify the purposes for which personal data is collected, either before or at the time of data collection; <i>(This is a one way information transfer within a relationship, there for it is placed at the caring stage)</i></p> <p>[CI Access to essential services ISO26000] in setting prices and charges, offer, wherever permitted, a tariff that will provide a subsidy to those who are in need; (see point 6.39) <i>(This is covering a concern that fits the caring stage as this is not a self-defense action.)</i></p> <p>[CI Education and awareness ISO26000] Assess the education together with the stakeholders and improve it with the input of the stakeholders; (see 6.53) <i>(explanation given earlier)</i></p>
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		<p>[CD Community involvement ISO26000] consult representative community groups in determining priorities for social investment and community development activities. Special attention should be given to vulnerable, discriminated, marginalized, unrepresented and under-represented groups, to involve them in a way that helps to expand their options and respect their rights; <i>(see 7.1 in the action and expectations of ISO v3.3 fitted into stages)</i> <i>(This action involves to seek beyond compliance and short-term dedication, the management dedication goes also to social needs and the goal is to meet community expectations. These are characteristics from the caring stage)</i></p> <p>[CD Community involvement ISO26000] consult and accommodate communities, including indigenous people, on the terms and conditions of development that affect them. Consultation should occur prior to development and should be based on complete, accurate and accessible information; <i>(see 7.2)</i> <i>(This action involves to seek beyond compliance and short-term dedication, the management dedication goes also to social needs and the goal is to meet community expectations. These are characteristics from the caring stage)</i></p> <p>[CD Community involvement ISO26000] participate in local associations as possible and appropriate, with the objective of contributing to the public good and the development goals of communities; <i>(see 7.3)</i> <i>(This action involves to seek beyond compliance and short-term dedication, the management dedication goes also to social needs and the goal is to meet community expectations. These are characteristics from the caring stage)</i></p> <p>[CD Education and culture ISO26000] encourage the enrolment of children in formal education and contribute to the elimination of barriers to children obtaining an education (such as child labour); <i>(see 7.9)</i> <i>(My personal intuition is that children need education and when companies start 'caring', this should be their first priority)</i></p> <p>[CD Education and culture ISO26000] facilitate human rights education and raise awareness for own employees; <i>(7.11)</i> <i>(consider does not involve a concrete action, rephrasing the sentence into: facilitate human rights education and raise awareness; This makes the action better to implement and to assess. The facilitations and awareness raising should be part of the caring stage if it is done for employees. For external stakeholders/parties the action is more strategizing stage based.</i></p> <p>[CD Education and culture ISO26000] help conserve and protect cultural heritage, by limiting the impacts of the</p>
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		<p>organization on society’s culture and heritage (7.12) <i>(This is the caring stage as the company only should look at its own impacts on society, and limit those impacts. Another step is to be more active and contribute actively to the society’s culture and heritage which positions the company more, making it a strategizing stage.</i></p> <p>[CD Employment creation and skills development ISO26000] consider participating in local and national skills development programmes, including apprenticeship programmes, programmes focused on particular disadvantaged groups, lifelong learning programmes and skills recognition and certification schemes; (see 7.18) <i>(Employment skills benefit the company earlier than the above mentioned actions (14-15-16), and this action is more in a self-advantage because it may lower costs. This is a caring stage action)- again consider should be removed</i></p> <p>[CD Technology development and access ISO26000] contribute to the development of innovative technologies that can help solve social and environmental issues in local communities; (see 7.22) <i>(The start of contributing can be a the caring stage, as the type of contribution is not defined. Even the contribution be placed at compliance seeking as the contribution is not described. However I interpret the contribution not as a self-defence medium but as a ‘more than society demands’ type. This places the action in the caring stage)- again consider should be removed</i></p> <p>[CD Wealth and income creation ISO26000] consider giving preference to local suppliers of products and services and contributing to local supplier development where possible; (see 7.29) <i>(This action is no self-defence action, only if the demand by a country is to use local suppliers. If the company searches from its own incentive for CSR, the action goes beyond public relations and shows real csr dedication. This makes the action a caring stage action)- again consider should be removed</i></p> <p>[CD Wealth and income creation ISO26000] consider appropriate ways to make procurement opportunities more easily accessible to community organizations, including, for example, through capacity-building on meeting technical specifications, and making information about procurement opportunities available; (see 7.35) <i>(this is a strategizing action as multiple companies can then bid. This makes the action a)- again consider should be removed</i></p> <p>[CD Wealth and income creation ISO26000] contributing to superannuation and pensions for employees; (see 7.39) <i>(this goes beyond expectations but is aimed at internal personnel, making it a caring stage activity)- again consider should be removed</i></p>
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6	Strategizing	<p>[CG Decision making processes and structures ISO26000] develop strategies, objectives, and targets that reflect its commitment to social responsibility; (see 1.1) <i>(Develop strategies, objectives and targets is done by a company in the strategizing stage. It is far beyond self-defence and the action reflects the dedication and commitment of the management.)</i></p> <p>[CG Decision making processes and structures ISO26000] create a system of economic and non-economic incentives related to performance on social responsibility; (1.4) <i>(This is part of a strategy and a system that goes beyond a dedication of principles. It is an strategizing action)</i></p> <p>[CG Decision making processes and structures ISO26000] Assess the policy on corporate impacts on resources with external stakeholders and improve the policy in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; (1.7) <i>(This is an action that needs more actions. First the needs of the corporation and its stakeholders need to be assessed, then a balance need to be made and actions with targets and objectives have to be set out. In the end-phase, transforming, balance exists between current and future needs. In the strategizing phase the policy should be assessed with the influence of external stakeholders. In the caring phase the set out strategy with its targets and objectives is active in the corporation. In the capability seeking stage the In the compliance seeking phase the assessment should be executed, which can be used as a self-defence.</i></p> <p>[CG Decision making processes and structures ISO26000] establish two-way communication processes with its stakeholders, identifying areas of agreement and disagreement and negotiating to resolve possible conflicts; (1.8) <i>(This active state of external stakeholder communication strategizes the company and establishes its position in the network. This action is a strategizing action due to its external communication characteristic)</i></p> <p>[CG Decision making processes and structures ISO26000] Periodically review and evaluate the governance processes of the organization, and adjust processes according to the outcome of the reviews and communicate changes throughout the organization. (1.12) <i>(This action contains the improvement of the policy and its actions that where implemented in the caring stage through actions 1.11. Improvements of developed programs and policies should be in the strategizing phase)</i></p>
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	<p>[HR Due Diligence ISO26000] means of tracking performance over time, to be able to make necessary adjustments in priorities and approach; <i>(see 2.4)</i> <i>(tracking over time. After the integration of the policy it needs to be assessed and improved if necessary, however this is not a one time action. The policy needs to be tracked over time and improved if necessary. This is the strategizing phase. The improvements can determine the market position of the company)</i></p> <p>[HR Avoidance of complicity ISO26000] not enter into a formal or informal partnership or contractual relationship - with a partner that commits human rights abuses in the context of the partnership or in the execution of the contracted work; <i>(see2.17)</i> <i>(this is the strategizing stage as the company should abandon other companies if they're not in compliance)</i></p> <p>[LP Employment and employment relationships ISO26000] Improve its policy on labour practices and enforce its policy through to clients and suppliers to establish a compliance through its supply chain; <i>(3.9)</i></p> <p>[LP Social Dialogue ISO26000] also wish to consider participating, as appropriate, in employers' organizations as a means of creating opportunities for social dialogue and extending their expression of social responsibility through such channels. <i>(3.30)</i> <i>(This stimulates the social dialogue and reflects a caring character. This could also lead to an external reputation that can be exploited to strategize the company. There for this action is categorized as a strategizing stage action.</i></p> <p>[LP Health and Safety at Work ISO26000] record and investigate all health and safety incidents and problems in order to minimize or eliminate them, including psychosocial hazards that form the basis for stress and illness; <i>(3.36)</i> <i>(Recording all health and safety incidents in order to improve is a pro-active attitude and part of the active culture. Recording and investigating could also lead to policy improvements. Integrating a policy actively and controlling that everybody complies is the caring stage, thus recording, investigating and improving is a strategizing stage action)</i></p> <p>[LP Human development and training in the workplace] establish joint labour-management programmes that promote health and well-being; <i>(3.45)</i> <i>(this is a caring stage action at least. Well-being is caring and if not this action would be strategizing in order to gain employees</i></p>
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	<p><i>due to its health program. I would scale this action as strategizing)</i></p> <p>[E Prevention of pollution ISO26000] implement measures to progressively reduce and minimize direct and indirect pollution within its control or influence, in particular through development and promotion of fast uptake of more environmentally friendly products and services; (4.6) <i>(strategizing as it takes real actions and commitment to do more than just introducing some countermeasures.)</i></p> <p>[E Sustainable resource use ISO26000] complement or replace non-renewable resources where possible with alternative sustainable, renewable and low-impact sources; <i>(real effort with CSR dedication, most probably with a top management involvement and a aim for a different position within the market, Strategizing. This action goes beyond implementing a policy actively and limiting its impacts with limitations on current systems. This action really replaces systems.)</i></p> <p>[E Sustainable resource use ISO26000] consider adopting extended producer responsibility; (4.17) <i>(this is part of the strategizing phase, where the company starts to do more than its current policy)</i></p> <p>[E Climate Change ISO26000] a life cycle approach should be undertaken to ensure net reduction in GHG emissions, even when low-emissions technologies and renewable energies are considered; (4.23) <i>(This requires a more sophisticated dedication than just limiting the impacts. There for this activity is considered as strategizing)</i></p> <p>[E Climate Change ISO26000] consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programs, carbon capture and storage or carbon sequestration. (4.26) <i>(aiming for complete carbon neutrality would be a strategizing stage as the action demands more than a policy to be entered, it goes further than that. The transparency is part of the strategizing phase and the neutrality itself would be strategizing.)</i></p> <p>[E Climate Change ISO26000] implement measures to respond to existing or anticipated impacts and within its sphere of influence, contribute to building capacity of stakeholders to adapt; (4.29) <i>(This action leads to influencing stakeholders, which are internal and external parties. There for this action is strategizing)</i></p> <p>[E Protection of the environment ISO26000] where feasible and appropriate, participate in market mechanisms to</p>
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		<p>internalize the cost of its environmental impacts and create economic value in protecting ecosystem services; (4.31) <i>(strategizing as it positions the company and shows a certain leadership)</i></p> <p>[E Protection of the environment ISO26000] progressively use a greater proportion of products from suppliers using more sustainable technologies and processes; (4.38) <i>(This action is strategizing as this decision comes forth from an external assessment of a stakeholder (supplier) and the strategic choice to choose another supplier)</i></p> <p>[FO Anti-Corruption ISO26000] ensure its leadership sets an example for anti-corruption and provides commitment, encouragement and oversight for implementation of the anti-corruption policies; (5.2) <i>(This concerns showing leadership, a value from strategizing according to the table as set by Moan et al. and also 'commitment' is involved which is found in the strategizing stage as 'sound commitment'. The leadership role sets the position of the company in the corporate branch, which is strategizing.)</i></p> <p>[FO Anti-Corruption ISO26000] raise the awareness of its contractors and suppliers about corruption and how to counter it; (5.4) <i>[this is also split into two parts as raising awareness is dimensioned into internal and external (resp employees and reps, and ext contractors and suppliers)] [raising awareness holds a part of dedication by management to really raise the awareness on a subject by putting time and effort into a program, so the culture is embedment]</i></p> <p>[FO Anti-Corruption ISO26000] encourage its partners and suppliers to report violations of the organization's policies and unethical and unfair treatment by adopting mechanisms that enable reporting and follow-up action without fear of reprisal; (5.7) <i>(Same reasoning as given at point 5.4)</i></p> <p>[FO Responsible Political Involvement ISO26000] avoid political contributions that amount to an attempt to control or could be perceived as exerting undue influence on politicians or policymakers in favour of specific causes; (5.13) <i>(This clearly fits the culture that a company really believes in acting responsible. thus the stage is caring, strategizing or transforming. The commitment to avoid any involvement can position a company in a network, or even transform the actions through which a company acts. Since being transparent is already in the strategizing stage, and a company can still get involved in political contributions and be transparent about it, avoiding of political contributions is strategizing)</i></p>
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	<p>[FO Fair Competition ISO26000] support anti-trust and anti-dumping practices, as well as public policies that encourage competition; (5.18) <i>(this means an open support of policies that influences the position of the company in the network/market)</i></p> <p>[FO Promoting social responsibility in the value chain ISO26000] integrate ethical, social, environmental and gender equality criteria, and health and safety, in its purchasing, distribution and contracting policies and practices to improve consistency with social responsibility objectives; (see 5.20) <i>(strategizing, as it develops the company's position in the network)</i></p> <p>[FO Promoting social responsibility in the value chain ISO26000] consider providing support to SMOs, including awareness raising on issues of social responsibility and best practice and additional assistance (for example, technical, capacity building or other resources) to meet socially responsible objectives; See (5.23) <i>(Providing support to SMO's is a strategizing stage action as the openness has an influence on the position of the company in the market)</i></p> <p>[FO Respect for property rights ISO26000] pay fair compensation for property that it acquires or uses; (See 5.29) <i>(By compensating with a fair price/compensation for the properties it uses, it has a differentiation potential if this compensation strategy differs from market standards.)</i></p> <p>[FO Anti-Corruption ISO26000] establish and maintain an effective system to counter corruption; (5.6) - edited <i>(In the strategizing stage the policy is assessed with external parties and improved where and when necessary.)</i></p> <p>[CI Protecting consumers' health and safety ISO26000] Perform measurements through the value chain and maintain a monitoring process. (see 6.12 from actions and expectations 3.2) <i>(two points are taken from this action, one is to withdraw any hazardous products that was not foreseen, the second is to monitor the value chain. The first is set in compliance seeking as the firm seeks compliance with society by withdrawing the product. The second action is placed in strategizing as the monitoring means to monitor external companies.)</i></p> <p>[CI Consumer service, support, and complaint and dispute resolution ISO26000] if appropriate, offer warranties that exceed periods guaranteed by law and are suitable for the</p>
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		<p>expected length of product life; <i>(See 6.24)</i></p> <p>[CI Consumer data protection and privacy ISO 26000] be open about developments, practices and policies regarding personal data, and provide readily available ways of establishing the existence, nature and main uses of personal data; <i>(see 6.36)</i> <i>(this requires a transparent profile with stakeholders which is described in the strategizing stage)</i></p> <p>[CI Access to essential services ISO26000] operate in a transparent manner, providing information related to the setting of prices and charges <i>(See point 6.40)</i> <i>(This is covered by the strategizing stage that states ‘transparent dialogue with stakeholders.’)</i></p> <p>[CD Community involvement ISO26000] maintain transparent relationships with local government officials and political representatives, free from bribery or improper influence; <i>(see 7.4)</i> <i>(Keeping a transparent dialogue with stakeholders is part of the strategizing stage)</i></p> <p>[CD Community involvement ISO26000] contribute to policy formulation and the establishment, implementation, monitoring and evaluation of development programmes. When doing so, an organization should respect the rights and have due regard for the views of others to express and defend their own interests; <i>(see 7.6)</i> <i>(This action needs a high top management dedication and could be part of a partnership strategy. It moves beyond community expectations. It is a strategizing stage action.)</i></p> <p>[CD Education and culture ISO26000] facilitate human rights education and raise awareness for external parties and stakeholders; <i>(see 7.11)</i> <i>(consider does not involve a concrete action, rephrasing the sentence into: facilitate human rights education and raise awareness; This makes the action better to implement and to assess. The facilitations and awareness raising should be part of the caring stage if it is done for employees. For external stakeholders/parties the action is more strategizing stage based.</i></p> <p>[CD Education and culture ISO26000] help conserve and protect cultural heritage, by actively helping society and educate external parties; <i>(7.12)</i> <i>(This is the caring stage as the company only should look at its own impacts on society, and limit those impacts. Another step is to be more active and contribute actively to the society’s culture and heritage which positions the company more, making it a strategizing stage.)</i></p> <p>[CD Employment creation and skills development ISO26000]</p>
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		<p>analyse the impact of its investment decisions on employment creation and, where economically viable, make direct investments that alleviate poverty through employment creation; (see 7.14) <i>(This is minimally the caring stage as it is not a self-defence but emphasizes for social needs. The choice may emphasize for employment, but the strategic direction depends on that choice. This places this decision in the strategizing phase.</i></p> <p>[CD Employment creation and skills development ISO26000] assess the impact of technology choice on employment and, where economically viable in the longer term, select technologies that maximize employment opportunities; (see 7.15) <i>(This is minimally the caring stage as it is not a self-defence but an emphasize for social needs. The choice may have an emphasize for employment, but the strategic direction depends on the choice. Placing this decision in the strategizing phase.</i></p> <p>[CD Employment creation and skills development ISO26000] assess the impact of outsourcing decisions on employment creation, both within the organization making the decision and within external organizations affected by such decisions; (see 7.16) <i>(This is minimally the caring stage as it is not a self-defence but an emphasize for social needs. The choice may have an emphasize for employment, but the strategic direction depends on the choice. Placing this decision in the strategizing phase.</i></p> <p>[CD Employment creation and skills development ISO26000] help to develop or improve skills development programmes in the community where these are inadequate, possibly in partnership with others in the community; (see 7.19) <i>(when doing it in a partnership the action becomes more of a strategizing character)– again consider should be removed</i></p> <p>[CD Technology development and access ISO26000] consider contributing to the development of low-cost technologies that are easily replicable and have a high positive impact on poverty and hunger eradication; (see 7.23) <i>(this is a strategizing stage action as it can position the company. Even R&D can be directed in another way due to such decisions)– again consider should be removed</i></p> <p>[CD Technology development and access ISO26000] where economically feasible, develop potential local and traditional knowledge and technologies while protecting the community's right to that knowledge and technology; (see 7.24) <i>this is a strategizing decision as the dedication involves an important part of the corporate strategy.)– again consider should be removed</i></p>
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	<p>[CD Technology development and access ISO26000] engage in partnerships with organizations, such as universities or research laboratories, to enhance scientific and technological development with partners from the community, and employ local people in this work; <i>(see 7.25)</i> <i>(doing partnerships positions the company on a certain place in the market, therefor the action is strategizing)– again consider should be removed)</i></p> <p>[CD Technology development and access ISO26000] adopt practices that allow technology transfer and diffusion, where economically feasible. Where applicable, an organization should set reasonable terms and conditions for licenses or technology transfer so as to contribute to local development. The capacity of the community to manage the technology should be considered and enhanced; <i>(see 7.26)</i> <i>(this action concerns working together, aiming at external parties making it a strategizing action.)</i></p> <p>[Wealth and income creation ISO26000] undertake initiatives to strengthen the ability of and opportunities for locally based suppliers to contribute to value chains, giving special attention to disadvantaged groups within the community; <i>(see 7.30)</i> <i>(this is strategizing, as the relation becomes reciprocal when the company not only just uses a supplier but builds a stronger value chain together. This is the strategizing stage)– again consider should be removed</i></p> <p>[CD Wealth and income creation ISO26000] assess and apply appropriate ways to make procurement opportunities more easily accessible to community organizations, including, for example, through capacity-building on meeting technical specifications, and making information about procurement opportunities available; <i>(see 7.35)</i> <i>(this is a strategizing action as multiple companies can then bid. This makes the action a)– again consider should be removed</i></p> <p>[CD Wealth and income creation ISO26000] assess and make use of organizations and persons that bring needed products and services to the community, which can also generate local employment as well as linkages with local, regional and urban markets where this is beneficial for the welfare of the community; <i>(see 7.36)</i> <i>(this is stepping into a constructive partnership, making the action strategizing))– again consider should be removed)</i></p> <p>[CD Wealth and income creation ISO26000] Assess and apply appropriate ways to help in the development of community-based associations of entrepreneurs; <i>(see 7.37)</i> <i>(this action aims for constructive partnerships, thus strategizing)– again consider should be removed</i></p>
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		<p>[CD Community involvement ISO26000] consult representative community groups in determining priorities for social investment and community development activities. Special attention should be given to vulnerable, discriminated, marginalized, unrepresented and under-represented groups, to involve them in a way that helps to expand their options and respect their rights; (see 7.1 in the action and expectations of ISO v3.3 fitted into stages)</p> <p><i>(This action involves to seek beyond compliance and short-term dedication, the management dedication goes also to social needs and the goal is to meet community expectations. These are characteristics from the caring stage)</i></p> <p><i>(Consulting representative community groups is seeking external information and engaging a reciprocal communication on CSR practices. A reciprocal communication and external relationship is a strategizing state.</i></p>
7	Transforming	<p>[CG Decision making processes and structures ISO26000] demonstrate leadership commitment and accountability; (1.2)</p> <p><i>(the real leadership comes to the front in the transforming stage, where the dedication of the company becomes inspirational to its industry)</i></p> <p>[CG Decision making processes and structures ISO26000] promote a fair opportunity for underrepresented groups (including women and racial and ethnic groups) to occupy senior positions in the organization; (1.6)</p> <p><i>(Promotion of fair opportunities is covered in the transforming phase. Although I personally feel that such a promotion is a wrong type of CSR as the opportunities should be fair without promoting it.)</i></p> <p>[CG Decision making processes and structures ISO26000] encourage effective participation of all levels of employees in the organization's social responsibility activities; (1.9)</p> <p><i>(this is transforming as the encouragement is a transforming phase action)</i></p> <p>[HR Human rights risk situations ISO26000] Contribute to promoting Human Rights; (see 2.8)</p> <p>[HR Avoidance of complicity ISO26000] Making public statements that it does not condone HR violations and use of other media to indicate that it does not condone HR; (see 2.20)</p> <p><i>(Even though the statement is true, it can't be made for sure that it is true. Then the statement is an self-defence for what is actually happening. However the action can also be to promote HR principles. In the promotion case, the use of the media is actual a</i></p>

	<p><i>promotion and transforming stage action) There for this action is also placed in the transforming stage, but the real dedication lays in the incentive of the firm.)</i></p> <p>[HR Discrimination and vulnerable groups ISO26000] should encourage and assist other parties in their responsibility to prevent discrimination; (see 2.24) <i>(encouraging other parties in taking their responsibility and assisting them is an open and transparent manner of working and reflects a real dedication to the social, environmental and economic issues that are addressed. A company is in a transformation phase if it actively encourages and helps other parties. It shows a leadership through the industry)</i></p> <p>[HR Discrimination and vulnerable groups ISO26000] if above action isn't responded to, the company should reconsider its relations with such organizations; (see 2.25) <i>(This action follows up on the encouraging action as stated above. Therefor this action is placed in the transforming phase even though it also might be, or even fit more, in the strategizing stage.)</i></p> <p>[HR Discrimination and vulnerable groups ISO26000] should consider facilitating the raising of awareness of their rights among members of vulnerable groups; (2.27) <i>(Raise awareness among the vulnerable groups of their rights is a 3rd culture because of the leadership role that the company must take. Also the company. However it exceeds the caring stage due its leadership role. It acts truly transparent towards the vulnerable groups, making it a strategizing phase action)</i></p> <p>[LP Employment and employment relationships ISO26000] Interact with public authorities on its labour policy and ensure a fully transparent labour practices policy through the company and the industry; (3.9) <i>(This action is derived from action 3.9 of the actions and expectations v3.4 document which consists out of ISO26000 guideline actions.)</i></p> <p>[E Prevention of pollution ISO26000] toxic and hazardous materials used and released, including the known human health and environmental risks of these materials for normal operations as well as accidental releases; (4.7) <i>(transforming as total transparency concerning pollution is present.)</i></p> <p>[E Sustainable resource use ISO26000] promote sustainable procurement; (4.16) <i>(This action is a transforming action as it fits the 'promotion through industry' characteristic as described in the stage</i></p>
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		<p>characteristics)</p> <p>[E Sustainable resource use ISO26000] promote sustainable consumption; (4.18) <i>(promotion through industry is a transforming stage action)</i></p> <p>[E Climate Change ISO26000] consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programs that operate in a transparent way, carbon capture and storage or carbon sequestration. (4.26) <i>(aiming for complete carbon neutrality would be a strategizing stage as the action demands more than a policy to be entered, it goes further than that. The transparency is part of the strategizing phase and the neutrality itself would be strategizing.)</i></p> <p>[E Climate Change ISO26000] implement programs that operate in a transparent way (4.26) <i>(Core of 4.26)</i></p> <p>[FO Anti-Corruption ISO26000] work to oppose corruption by encouraging others with which the organization has operating relationships to adopt similar anti-corruption practices; (5.9) <i>(This action leads to a transformation of a value chain but maybe not yet of the business model of an organization. However because of the dedication needed, the leadership that it needs and the possibility to transform a network this action is categorized as the transforming stage)</i></p> <p>[FO Responsible Political Involvement ISO26000] avoid political contributions that amount to an attempt to control or could be perceived as exerting undue influence on politicians or policymakers in favor of specific causes; (5.13) <i>(This clearly fits the culture that a company really believes in acting responsible. thus the stage is caring, strategizing or transforming. The commitment to avoid any involvement can position a company in a network, or even transform the actions through which a company acts. Since being transparent is already in the strategizing stage, and a company can still get involved in political contributions and be transparent about it, avoiding of political contributions is strategizing)</i></p> <p>[FO Promoting social responsibility in the value chain ISO26000] encourage other organizations to adopt similar policies, without indulging in anti-competitive behavior in so doing and raise their awareness; (See 5.21 and 5.24) <i>(transforming as it concerns a promotion through the network and it can go one step further than action 5.20)</i></p> <p>[FO Promoting social responsibility in the value chain ISO26000]</p>
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	<p>carry out appropriate due diligence and monitoring of the organizations with which it has relationships, with a view to preventing compromise of the organization's commitments to social responsibility; (See 5.22) <i>(Dedication goes through to the network and monitoring partners. This positions the company in a network and secures a leadership of the company. And the promotion goes through the industry, thus this action is transforming)</i></p> <p>[FO Promoting social responsibility in the value chain ISO26000]</p> <p>promote fair and practical treatment of the costs and benefits of implementing socially responsible practices throughout the value chain, including, where possible, enhancing the capacity of organizations in the value chain to meet socially responsible objectives. This includes adequate purchasing practices, such as ensuring that fair prices are paid and that there are adequate delivery times and stable contracts. (This is also promoting through the value chain which is transforming. This is a further development than just promoting, it fits the transforming stage) (See 5.25) <i>(This is also promoting through the value chain which is transforming. This is a further development than just promoting, it fits the transforming stage)</i></p> <p>[FO Respect for property rights ISO26000] consider the expectations of society, human rights and basic needs of the individual when exercising and protecting its intellectual and physical property rights; (5.30) <i>(first, considering does not need a dedication. Someone who deliberately violates rules, laws and/or ethical standards might very well have considered the consequences for society, human rights and the basic needs of individuals. So a condition should be added that an impact analysis should be present with the consequences for society and the expectations by society and the decision based on that comparison should reflect dedication for society. Due to the vagueness of this demand I categorize this action in Caring, however a real dedication and an innovative solution can be placed in the transforming stage.)</i></p> <p>[FO Anti-Corruption ISO26000] establish and maintain an effective system to counter corruption; (5.6) - edited <i>(In the transforming stage the company promotes the anti-corruption policy and pressures stakeholders such as subcontractors to comply)</i></p> <p>[FO Responsible Political Involvement ISO26000] Be transparent regarding its policies and activities related to lobbying, political contributions and political involvement; (5.11) <i>(Being transparent is a clear objective within the transforming stage)</i></p> <p>[FO Fair Competition ISO26000] co-operate with the</p>
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		<p>appropriate authorities; (5.15) <i>(Cooperate with the public authorities on specific topics is typical transforming)</i></p> <p>[CI Fair marketing, factual and unbiased information and fair contractual practices ISO26000] When communicating with consumers, an organization should consent to sharing relevant information in a transparent manner which allows for easy access and comparisons as the basis for an informed choice by the consumer; <i>(This relates directly at the full organizational transparency dimension as identified in the transforming stage)</i></p> <p>[CI Sustainable consumption ISO26000] promote effective education empowering consumers to understand the impacts of their choices of products and services on their well-being and on the environment. Practical advice can be provided on how to modify consumption patterns and to make necessary changes; <i>(see 6.20; This point covers the promotion of CSR activities, which is clearly positioned as transforming)</i></p> <p>[CI Sustainable consumption ISO26000] offer consumers socially and environmentally beneficial products and services considering the full lifecycle, and reduce adverse impacts on society and the environment by <i>(see 6.21)</i> <i>(This action suggests a full change of a company's products and/or services, or a full dedicated portfolio thus this fits the Transforming stage)</i></p> <p>[CD Community involvement ISO26000] encourage and support people to be volunteers for community service; <i>(see 7.5)</i> <i>(This action needs a high top management dedication and could be part of a partnership strategy. It moves beyond community expectations. It is a strategizing stage action.)</i></p> <p>[Education and culture ISO26000] promote and support education at all levels, and engage in actions to improve the quality of and access to education, promote local knowledge and help eradicate illiteracy, in particular, promote learning opportunities for vulnerable or discriminated groups; <i>(see 7.7 and 7.8)</i> <i>this action relates to the promotion of education for CSR practices. The promotion is a transforming stage practice)</i></p> <p>[CD Education and culture ISO26000] promote cultural activities where appropriate, recognize and value the local cultures and cultural traditions, consistent with the principle of respect for human rights. Actions to support cultural activities that empower historically disadvantaged groups are especially important as a means of combating discrimination; <i>(7.10)</i> <i>(clear promotion of CSR practices, thus transforming stage)</i></p>
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		improvements might be made; <i>(see 7.47)</i> <i>(clearly this is a transforming stage action as this is mentioned in the transforming stage action)</i>
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Appendix K: Capability maturity model actions and processes without arguments

Complete Model		
<p>CG= Corporate Governance; HR= Human Rights; LP= Labour Practices; E= Environment; FO= Fair Operating practices; CI= Consumer Issues; CD= Community involvement and development</p> <p>Each action is taken from a guide or set of principles. Every action has a category which is named between []. For instance the first action comes from HR = human rights, sub category "Avoidance of complicity" from the ISO26000 guideline.</p>		
1	Dismissing	None
2	Self-protecting	<p>[HR Avoidance of complicity ISO26000] Making public statements that it does not condone HR violations and use of other media to indicate that it does not condone HR; (see 2.20)</p> <p>[HR Human rights risk situations ISO26000] Doesn't abuse unclear or complex situations; (see 2.11)</p> <p>[HR Avoidance of complicity ISO26000] Do not contribute to HR violations, directly or indirectly; (2.16)</p> <p>[HR Civil and political rights ISO26000] should respect all individual civil and political rights; (2.32) (See 2.32 for further delineation on more specific topics)</p> <p>[HR Economic, Social and Cultural Rights ISO26000] should neither directly nor indirectly limit or deny access to an essential product or resource, such as water; (2.35)</p> <p>[LP Employment and employment relationships] Only hire legally recognized personnel; (3.1)</p> <p>[LP Employment and employment relationships ISO26000] not seek to avoid the obligation that the law places on the employer by disguising relationships that would otherwise be recognized as an employment relationship under the law; (3.2)</p> <p>[LP Employment and employment relationships ISO26000] eliminate any arbitrary or discriminatory dismissal practices; (3.6)</p> <p>[LP Employment and employment relationships ISO26000] Only work with legally recognized subcontractors and contractors; (3.8)</p> <p>[LP Employment and employment relationships ISO26000]</p>

		<p>make sure the company does not exploit or abusive labour practices; (3.9)</p> <p>[LP Conditions of work and social protection ISO26000] ensure that the conditions of work comply with national laws and regulations and are consistent with applicable international labour standards; (3.11)</p> <p>[LP Social dialogue ISO26000] Respect the rights of employees, including their right to form an organization to bargain collectively; (3.25)</p> <p>[E Prevention of pollution ISO26000] systematically identify and avoid the use: of banned chemicals defined by national law or of unwanted chemicals listed in international conventions; (4.8.1)</p> <p>[FO Anti-Corruption] A company can state that it applies certain set of principles dedicated to anti-corruption, such as the UN GC principles, to 'window dress' its reputation. However no true dedication could be in place; (Lindgreen, Swaen and Moan)</p> <p>[FO Anti-Corruption ISO26000] bring violations of the criminal law to the attention of appropriate law enforcement authorities; (5.8)</p> <p>[FO Fair Competition ISO26000] conduct its activities in a manner consistent with competition laws and regulations; (5.15)</p> <p>[FO Respect for property rights ISO26000] conduct proper investigations to be confident it has lawful title permitting use or disposal of property; (see 5.27)</p> <p>[CI Protecting consumers' health and safety ISO26000] apply health and safety laws, regulations, standards and other specifications to address all health and safety aspects; (See 6.11)</p> <p>[CI Protecting consumers' health and safety ISO26000] Instruct consumers in the proper use and convey safety information using symbols (see point 6.17 and 6.18)</p> <p>[CI Consumer service, support, and complaint and dispute resolution ISO26000] Take measures to satisfy consumers with the option to return products within a specified period or obtain other appropriate remedies; See point 6.22)</p> <p>[CI Consumer data protection and privacy ISO 26000] Only obtain data by lawful means; (6.31)</p> <p>[CI Education and awareness ISO26000] Provide a manual</p>
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		<p>with all relevant and critical information including symbol explanation and service labelling. <i>(see 6.53)</i></p> <p>[CD Health ISO26000] seek to eliminate negative health impacts of any production process, product or service provided by the organization according to law; <i>(see 7.40)</i></p>
3	Compliance seeking	<p>[CG Decision making processes and structures ISO26000] Identify corporate impacts on resources in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; <i>(1.7)</i></p> <p>[HR Human rights risk situations ISO26000] A situation's complexity should not be used as an excuse for inaction; <i>(see 2.11)</i></p> <p>[HR Due Diligence ISO26000] Assess current Human Rights related activities and compare it with the Human Rights principles and the Universal Declaration of Human Rights as provided by the United Nations (www.un.org/en/rights); <i>(See point 2.1 and 2.2)</i></p> <p>[HR Avoidance of complicity ISO26000] affected parties are provided with adequate compensation; <i>(see 2.19)</i></p> <p>[HR Discrimination and vulnerable groups] Employees is taken out of the action as this is already integrated in the self-protecting stage; <i>(see 2.21)</i></p> <p>[HR Discrimination and vulnerable groups ISO26000] could consider not only the human rights aspects but also the gains for its own operations in terms of the value added by the full development of multi-faceted human resources and relations; <i>(2.31)</i></p> <p>[HR Economic, Social and Cultural Rights ISO26000] should assess the possible impacts of its decisions, activities, products and services, as well as new projects, on these rights, including the rights of the local population; <i>(2.34)</i></p> <p>[HR Economic, Social and Environment ISO26000] Assess the economic, social and environmental rights that are applicable to the company; <i>(2.37)</i></p> <p>[HR Fundamental principles and rights at work ISO26000] Assess the following matters to be taken in in a policy: freedom of association and collective bargaining; forced labour; equal opportunities and non-discrimination; and Child labour <i>(see 2.38)</i></p> <p>[LP Employment and employment relationships ISO26000]</p>

		<p>recognize the importance of secure employment to both the individual worker and to society: use active workforce planning to avoid the use of work performed on a casual basis or the excessive use of work performed on a temporary basis, except where the nature of the work is genuinely short term or seasonal; (3.3)</p> <p>[LP Employment and employment relationships ISO26000] ensure equal opportunities for all workers and not discriminate either directly or indirectly in any labour practice; (3.5)</p> <p>[LP Employment and employment relationships ISO26000] protect personal data and privacy of workers; (3.7)</p> <p>[LP Employment and employment relationships ISO26000] Assess its labour practices on impacts in order to use this for a policy; (3.9)</p> <p>[LP Employment and employment relationships ISO26000] respect higher levels of provision established through other applicable legally binding instruments such as collective agreements; (3.12)</p> <p>[LP Employment and employment relationships ISO26000] observe at least those minimum provisions defined in international labour standards as established by the ILO, especially where national legislation has not yet been adopted; (3.13)</p> <p>[LP Employment and employment relationships ISO26000] provide decent conditions of work, more than required by law, with regard to wages, hours of work, weekly rest, holidays, health and safety, maternity protection and ability to combine work with family responsibilities; (3.14 and also see 3.17, 3.18, 3.21, 3.22 in the actions and expectations document v3.4)</p> <p>[LP Employment and employment relationships ISO26000] pay wages directly to the workers concerned, subject only to any restriction or deduction permitted by laws, regulations or collective agreements; (3.19)</p> <p>[LP Employment and employment relationships ISO26000] comply with any obligation concerning the provision of social protection for workers in the country of operation; (3.20)</p> <p>[LP Health and safety at work ISO26000] develop (ask yourself what?) an occupational health and safety policy based on the principle that strong safety and health standards and organizational performance are mutually supportive and reinforcing; (3.31)</p>
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		<p>energy, water and other resources used; (4.10)</p> <p>[E Climate change ISO26000] identify the sources of direct and indirect accumulated GHG emissions and define the boundaries (scope) of its responsibility; (4.19) <i>(the company answers the question what with this action, thus this action is a compliance seeking stage action)</i></p> <p>[E Climate Change ISO26000] Review whether fuel consumption and type of view form a significant impact factor; (4.22)</p> <p>[E Climate Change ISO26000] identify whether or not GHG emissions (particularly those also causing ozone depletion) from land use and land use change, processes or equipment, including but not limited to heating, ventilation and air conditioning units are a significant impact by the company; (4.24)</p> <p>[E Climate Mitigation ISO26000] consider future global and local climate projections to identify risks; (4.27)</p> <p>[E Protection of the environment ISO26000] identify potential adverse impacts on biodiversity and ecosystem services; (4.30)</p> <p>[FO Anti-Corruption ISO26000] identify the risks of corruption formulate policies and practices that counter corruption and extortion; (5.1)</p> <p>[FO Anti-Corruption ISO26000] identify corruption factors and areas of corruption (5.6) – edited</p> <p>[FO Responsible Political Involvement ISO26000] Identify factors for policies and guidelines to manage the activities of people retained to advocate on the organization's behalf; (5.12)</p> <p>[CI Protecting consumers' health and safety ISO26000] assess health and safety laws, regulations, standards and other specifications to address all health and safety aspects; (See 6.11)</p> <p>[CI Sustainable consumption ISO26000] review complaints and improve practices in response to complaints; (6.22)</p> <p>[CI Consumer service, support, and complaint and dispute resolution ISO26000] clearly inform consumers how they can access after-supply services and support as well as dispute resolution and redress mechanisms; (see 6.25)</p> <p>[CI Consumer service, support, and complaint and dispute resolution ISO26000] make use of alternative dispute</p>
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		<p>resolution, conflict resolution and redress procedures that are based on national or international standards, are free of charge or are at minimal cost to consumers, and that do not require consumers to wave their rights to seek legal recourse. (See 6.28)</p> <p>[CI Consumer data protection and privacy ISO 26000] Assess what data collection is permitted and acceptable regarding consumer trust;</p> <p>[CI Access to essential services ISO26000] not disconnect essential services for non-payment without providing the consumer or group of consumers with the opportunity to seek reasonable time to make the payment. It should not resort to collective disconnection of services that penalize all consumers regardless of payment; (see 6.38)</p> <p>[CI Access to essential services ISO26000] maintain and upgrade its systems to help prevent disruption of service. (see 6.43)</p> <p>[CI Education and awareness ISO26000] assessment of customer satisfaction on the manual whether it is compliant with the needs for knowledge on the product; (see 6.53)</p> <p>[CD Wealth and income creation ISO26000] fulfil its tax responsibilities and provide authorities with the necessary information to correctly determine taxes due; (7.38)</p>
4	Capability seeking	<p>[CG Decision making processes and structures ISO26000] Assess corporate impacts on resources in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; (1.7)</p> <p>[HR Due Diligence ISO26000] Formulate a HR policy based on the assessment as performed in the previous stage; (based on the 2.1 point)</p> <p>[HR Avoidance of complicity ISO26000] Security personnel (employed, contracted or sub-contracted) should be adequately trained, including in adherence to standards of human rights; (see 2.13)</p> <p>[HR Discrimination and vulnerable groups ISO26000] could consider not only the human rights aspects but also the gains for its own operations in terms of the value added by the full development of multi-faceted human resources and relations; (2.31)</p> <p>[LP Employment and employment relationships ISO26000] Home workers should not be treated worse than other</p>

		<p>wage earners; (3.8) (See 3.8 document or 3.8 in the self-protection stage)</p> <p>[LP Employment and employment relationships ISO26000] Formulate a policy with the information provided in the compliance seeking action on labour practices; (3.9)</p> <p>[LP Employment and employment relationships ISO26000] provide conditions of work for all workers that permit, to the greatest extent possible, work-life balance and are comparable with those offered by similar employers in the locality concerned. (3.16)</p> <p>[LP Employment and employment relationships ISO26000] compensate workers for overtime in accordance with laws, regulations or collective agreements. When requesting workers to work overtime, an organization should take into account the interests, safety and well-being of the workers concerned and any hazard inherent in the work. An organization should comply with laws and regulations prohibiting mandatory and non-compensated overtime, and always respect the basic human rights of workers concerning forced labour. (3.23)</p> <p>[LP Social Change ISO26000] where changes in operations would have major employment impacts, provide reasonable notice to the appropriate government authorities and representatives of the workers so that the implications may be examined jointly to mitigate any adverse impact to the greatest possible extent; (3.27)</p> <p>[LP Social Change ISO26000] as far as possible, and to an extent that is reasonable and non-disruptive, provide duly designated worker representatives with access to authorized decision makers, to workplaces, to the workers they represent, to facilities necessary to perform their role and to information that will allow them to have a true and fair picture of the organization's finances and activities; (3.28)</p> <p>[LP Health and safety at work ISO26000] develop (ask and answer yourself how?) an occupational health and safety policy based on the principle that strong safety and health standards and organizational performance are mutually supportive and reinforcing; (3.31)</p> <p>[LP Health and safety at work ISO26000] implement the principles of health and safety management, including the hierarchy of controls: elimination, substitution, engineering controls, administrative controls, work procedures and personal protective equipment; (3.32)</p>
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		<p>[E Protection of the environment ISO26000] Develop a program to take measures against potential adverse impacts on biodiversity and ecosystem services 4.30)</p> <p>[E Protection for the environment ISO26000] give highest priority to avoiding the loss of natural ecosystems, second to restoring ecosystems, and finally, if the former two actions are not possible or fully effective, to compensating for losses through actions that will lead to a net gain in ecosystem services over time; (4.32)</p> <p>[E Protection of the environment ISO26000] establish an integrated strategy for the administration of land, water and ecosystems that promotes conservation and sustainable use in a socially equitable way; (4.33)</p> <p>[FO Anti-Corruption ISO26000] implement and maintain policies and practices that counter corruption and extortion; (5.2)</p> <p>[FO Anti-Corruption ISO26000] support its employees and representatives in their efforts to eradicate bribery and corruption, and provide incentives for progress; (5.3)</p> <p>[FO Responsible Political Involvement ISO26000] implement policies and guidelines to manage the activities of people retained to advocate on the organization's behalf; (5.12)</p> <p>[FO Respect for property rights ISO26000] implement policies and practices that promote respect for property rights and traditional knowledge; (See 5.26)</p> <p>[FO Anti-Corruption ISO26000] ensure that the remuneration of its employees and representatives is appropriate and for legitimate services only; (5.5)</p> <p>[FO Anti-Corruption ISO26000] establish and maintain an effective system to counter corruption; (5.6) - edited</p> <p>[CI Protecting consumers' health and safety ISO26000] formulate improved policies on the health and safety laws, regulations, standards and other specifications to address all health and safety aspects; (See 6.11 of "actions and expectations of ISO v3.1 fitted into stages" for justification)</p> <p>[CI Protecting consumers' health and safety ISO26000] Recall of products that might cause harm to users; (This is capability seeking, see 6.12)</p> <p>[CI Protecting consumers' health and safety ISO26000] Risk assessment of products and processes. (see v3.2 6.13 actions and expectations)</p>
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5	Caring	<p>[CG Decision making processes and structures ISO26000] create and nurture an environment and culture in which the principles of social responsibility are practised; (1.3)</p> <p>[CG Decision making processes and structures ISO26000] Develop improvement program for corporate impacts on resources in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; (1.7)</p> <p>[CG Decision making processes and structures ISO26000] balance the level of authority, responsibility and capacity of people who make decisions on behalf of the organization; (1.10)</p>

	<p>[CG Decision making processes and structures ISO26000] keep track of the implementation of decisions to ensure that these decisions are followed in a socially responsible way and to determine accountability for the results of the organization's decisions and activities, either positive or negative; (1.11)</p> <p>[HR Due Diligence ISO26000] means of integrating the human rights policy throughout the organization; (see 2.1 and 2.3)</p> <p>[HR Due Diligence ISO26000] Actions to address the negative impacts of its decisions and activities. (see point 2.5)</p> <p>[HR Due diligence iso26000] consider the potential consequences of its actions so that the desired objective of respecting human rights is actually achieved (2.9)</p> <p>[HR Human rights risk situations ISO26000] Should base decisions on the primary responsibility to respect human rights; (see 2.6)</p> <p>[HR Avoidance of complicity ISO26000] Should verify that its security arrangements respect human rights;</p> <p>[HR Avoidance of complicity ISO26000] not provide goods or services to an entity that uses them to carry out human rights abuses;</p> <p>[HR Discrimination and vulnerable groups ISO26000] should examine its own operations and the operations of other parties within its sphere of influence to determine whether direct or indirect discrimination is present;</p> <p>[HR Discrimination and vulnerable groups ISO26000] may wish to seek advice from local or international organizations with expertise in human rights; (2.26)</p> <p>[HR Discrimination and vulnerable groups ISO26000] should support efforts to increase access to education, infrastructure or social services for groups denied full access; (2.30)</p> <p>[HR Economic, Social and Cultural Rights ISO26000] ensure the efficient distribution of essential goods and services where this distribution is endangered; (2.36)</p> <p>[LP Employment and employment relationships ISO26000] Integrate the policy on labour practices and assess it with suppliers and stakeholders; (3.9)</p> <p>[LP Employment and employment relationships ISO26000]</p>
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	<p>wherever possible, allow observance of national or religious traditions and customs; (3.15)</p> <p>[LP Social Dialogue ISO26000] not obstruct workers who seek to form or join their own organizations and to bargain collectively, for instance by dismissing or discriminating against them, through reprisals or by making any direct or indirect threat so as to create an atmosphere of intimidation or fear; (3.26)</p> <p>[LP Health and Safety at Work ISO26000] Control the health and safety risks involved in its activities; (3.33)</p> <p>[LP Health and Safety at Work ISO26000] communicate the requirement that workers should follow all safe practices at all times and ensure that workers follow the proper procedures; (3.34)</p> <p>[LP Health and Safety at Work ISO26000] address the specific ways in which occupational safety and health (OSH) risks differently affect women (such as those who are pregnant, have recently given birth or are breastfeeding) and men, or workers in particular circumstances such as people with disabilities, inexperienced or younger workers; (3.37)</p> <p>[LP Health and Safety at Work ISO26000] provide adequate training to all personnel on all relevant matters; (3.40)</p> <p>[LP Health and Safety at Work ISO26000] respect the principle that workplace health and safety measures should not involve monetary expenditures by workers; (3.41)</p> <p>[LP Human development and training in the workplace] provide all workers at all stages of their work experience with access to skills development, training and apprenticeships, and opportunities for career advancement (3.43)</p> <p>[E Prevention of pollution ISO26000] implement measures aimed at preventing pollution and waste, using the waste management hierarchy, and ensuring proper management of unavoidable pollution and waste; (4.4)</p> <p>[E Prevention of pollution ISO26000] implement an environmental accident prevention and preparedness programme and prepare an emergency plan covering accidents and incidents both on-and off-site and involving workers, partners, authorities, local communities and other relevant stakeholders. Such a programme should include, among other matters, hazard identification and risk evaluation, notification procedures and recall procedures, and communication systems, as well as public</p>
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		<p>education and information. (4.9)</p> <p>[E Sustainable resource use ISO26000] implement resource efficiency measures to reduce its use of energy, water and other resources, considering best practice indicators and other benchmarks; (4.12)</p> <p>[E Sustainable resource use ISO26000] use recycled materials and reuse water as much as possible; (4.14)</p> <p>[E Sustainable resource use ISO26000] manage water resources to ensure fair access for all users within a watershed; (4.15)</p> <p>[E Climate change ISO26000] implement optimized measures to progressively reduce and minimize the direct and indirect GHG emissions within its control and encourage similar actions within its sphere of influence; (4.21)</p> <p>[E Climate Change ISO26000] implement programs to improve efficiency and effectiveness of the quantity and type of significant fuels usage within the organization; (4.22)</p> <p>[E Climate Change ISO26000] prevent or reduce the release of GHG emissions (particularly those also causing ozone depletion) from land use and land use change, processes or equipment, including but not limited to heating, ventilation and air conditioning units; (4.24)</p> <p>[E Climate Change ISO26000] realize energy savings wherever possible in the organization, including purchasing of energy efficient goods and development of energy efficient products and services; (4.25)</p> <p>[E Climate Mitigation ISO26000] where possible take advantage of opportunities, to adjust to changing conditions; (4.28)</p> <p>[E Protection of the environment ISO26000] implement the program to eliminate potential adverse impacts on biodiversity and ecosystem services; (4.30)</p> <p>[E Protection of the environment ISO26000] implement an integrated strategy for the administration of land, water and ecosystems that promotes conservation and sustainable use in a socially equitable way; (4.33)</p> <p>[E Protection of the environment ISO26000] take measures to preserve any endemic, threatened or endangered species or habitat that may be adversely affected; (4.34)</p>
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	<p>dominant position, counterfeiting and piracy; (see 5.28)</p> <p>[FO Respect for property rights ISO26000] consider the expectations of society, human rights and basic needs of the individual when exercising and protecting its intellectual and physical property rights; (See 5.30)</p> <p>[FO Anti-Corruption ISO26000] establish and maintain an effective system to counter corruption; (5.6) – edited</p> <p>[CI Fair marketing, factual and unbiased information and fair contractual practices ISO26000] When communicating with consumers, an organization should not engage in any practice that is deceptive, misleading, fraudulent or unfair, unclear or ambiguous, including omission of critical information;</p> <p>[CI Protecting consumers’ health and safety ISO26000] provide products and services that, under normal and reasonably foreseeable conditions of use, are safe for users and other persons, their property, and the environment; (6.10)</p> <p>[CI Protecting consumers’ health and safety ISO26000] implement the improved policies on the health and safety laws, regulations, standards and other specifications to address all health and safety aspects; (See 6.11 of “actions and expectations of ISO v3.1 fitted into stages” for justification)</p> <p>[Protecting consumers’ health and safety ISO26000] Implement outcomes of risk assessments (see 6.13)</p> <p>[CI Consumer service, support, and complaint and dispute resolution ISO26000] Offer maintenance and repair at reasonable price; (see 6.27)</p> <p>[CI Consumer data protection and privacy ISO 26000] Implement the policy regarding data collection ; (6.27)</p> <p>[CI Consumer data protection and privacy ISO 26000] specify the purposes for which personal data is collected, either before or at the time of data collection;</p> <p>[CI Access to essential services ISO26000] in setting prices and charges, offer, wherever permitted, a tariff that will provide a subsidy to those who are in need; (see point 6.39)</p> <p>[CI Education and awareness ISO26000] Assess the education together with the stakeholders and improve it with the input of the stakeholders; (see 6.53)</p> <p>[CD Community involvement ISO26000] consult representative community groups in determining</p>
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	<p>priorities for social investment and community development activities. Special attention should be given to vulnerable, discriminated, marginalized, unrepresented and under-represented groups, to involve them in a way that helps to expand their options and respect their rights; (see 7.1 in the action and expectations of ISO v3.3 fitted into stages)</p> <p>[CD Education and culture ISO26000] encourage the enrolment of children in formal education and contribute to the elimination of barriers to children obtaining an education (such as child labour); (see 7.9)</p> <p>[CD Education and culture ISO26000] facilitate human rights education and raise awareness for own employees; (7.11)</p> <p>[CD Education and culture ISO26000] help conserve and protect cultural heritage, by limiting the impacts of the organization on society's culture and heritage (7.12)</p> <p>[CD Employment creation and skills development ISO26000] consider participating in local and national skills development programmes, including apprenticeship programmes, programmes focused on particular disadvantaged groups, lifelong learning programmes and skills recognition and certification schemes; (see 7.18)</p> <p>[CD Wealth and income creation ISO26000] consider appropriate ways to make procurement opportunities more easily accessible to community organizations, including, for example, through capacity-building on meeting technical specifications, and making information about procurement opportunities available; (see 7.35)</p> <p>[CD Wealth and income creation ISO26000] contributing to superannuation and pensions for employees; (see 7.39)</p> <p>[CD Health ISO26000] seek to eliminate negative health impacts of any production process, product or service provided by the organization, by doing more than required by law ; (see 7.40)</p> <p>[CD Health ISO26000] promote good health by, for example, contributing to access to medicines and vaccination and encouraging healthy lifestyles, including exercise and good nutrition, early detection of diseases, raising awareness of contraceptive methods and discouraging the consumption of unhealthy products and substances. Special attention should be given to child nutrition; (see 7.41)</p> <p>[CD Health ISO26000] support long lasting and universal access to essential health care services and to clean water and appropriate sanitation as a means of preventing</p>
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		<p>illness; (see 7.43)</p> <p>[CD Social Investment ISO26000] avoid actions that perpetuate a community's dependence on the organization's philanthropic activities, on-going presence or support; (see 7.45)</p> <p>[CD Social Investment ISO26000] assess its own existing community-related initiatives and report to the community and to people within the organization and identify where improvements might be made; (see 7.46)</p> <p>[CD Social Investment ISO26000] consider contributing to programmes that provide access to food and other essential products for vulnerable or discriminated groups and persons with low income, taking into account the importance of contributing to their increased capabilities, resources and opportunities. (see 7.48)</p>
6	Strategizing	<p>[CG Decision making processes and structures ISO26000] develop strategies, objectives, and targets that reflect its commitment to social responsibility; (see 1.1)</p> <p>[CG Decision making processes and structures ISO26000] create a system of economic and non-economic incentives related to performance on social responsibility; (1.4)</p> <p>[CG Decision making processes and structures ISO26000] Assess the policy on corporate impacts on resources with external stakeholders and improve the policy in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; (1.7)</p> <p>[CG Decision making processes and structures ISO26000] establish two-way communication processes with its stakeholders, identifying areas of agreement and disagreement and negotiating to resolve possible conflicts; (1.8)</p> <p>[CG Decision making processes and structures ISO26000] Periodically review and evaluate the governance processes of the organization, and adjust processes according to the outcome of the reviews and communicate changes throughout the organization. (1.12)</p> <p>[HR Due Diligence ISO26000] means of tracking performance over time, to be able to make necessary adjustments in priorities and approach; (see 2.4)</p> <p>[HR Avoidance of complicity ISO26000] not enter into a formal or informal partnership or contractual relationship - with a partner that commits human rights abuses in the</p>

	<p>context of the partnership or in the execution of the contracted work; (see 2.17)</p> <p>[LP Employment and employment relationships ISO 26000] Improve its policy on labour practices and enforce its policy through to clients and suppliers to establish a compliance through its supply chain; (3.9)</p> <p>[LP Social Dialogue ISO 26000] also wish to consider participating, as appropriate, in employers' organizations as a means of creating opportunities for social dialogue and extending their expression of social responsibility through such channels. (3.30)</p> <p>[LP Health and Safety at Work ISO 26000] record and investigate all health and safety incidents and problems in order to minimize or eliminate them, including psychosocial hazards that form the basis for stress and illness; (3.36)</p> <p>[LP Human development and training in the workplace] establish joint labour-management programmes that promote health and well-being; (3.45)</p> <p>[E Prevention of pollution ISO 26000] implement measures to progressively reduce and minimize direct and indirect pollution within its control or influence, in particular through development and promotion of fast uptake of more environmentally friendly products and services; (4.6)</p> <p>[E Sustainable resource use ISO 26000] complement or replace non-renewable resources where possible with alternative sustainable, renewable and low-impact sources;</p> <p>[E Sustainable resource use ISO 26000] consider adopting extended producer responsibility; (4.17)</p> <p>[E Climate Change ISO 26000] a life cycle approach should be undertaken to ensure net reduction in GHG emissions, even when low-emissions technologies and renewable energies are considered; (4.23)</p> <p>[E Climate Change ISO 26000] consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programs, carbon capture and storage or carbon sequestration. (4.26)</p> <p>[E Climate Change ISO 26000] implement measures to respond to existing or anticipated impacts and within its sphere of influence, contribute to building capacity of</p>
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		<p>stakeholders to adapt; (4.29)</p> <p>[E Protection of the environment ISO26000] where feasible and appropriate, participate in market mechanisms to internalize the cost of its environmental impacts and create economic value in protecting ecosystem services; (4.31)</p> <p>[E Protection of the environment ISO26000] progressively use a greater proportion of products from suppliers using more sustainable technologies and processes; (4.38)</p> <p>[FO Anti-Corruption ISO26000] ensure its leadership sets an example for anti-corruption and provides commitment, encouragement and oversight for implementation of the anti-corruption policies; (5.2)</p> <p>[FO Anti-Corruption ISO26000] raise the awareness of its contractors and suppliers about corruption and how to counter it; (5.4)</p> <p>[FO Anti-Corruption ISO26000] encourage its partners and suppliers to report violations of the organization's policies and unethical and unfair treatment by adopting mechanisms that enable reporting and follow-up action without fear of reprisal; (5.7)</p> <p>[FO Responsible Political Involvement ISO26000] avoid political contributions that amount to an attempt to control or could be perceived as exerting undue influence on politicians or policymakers in favour of specific causes; (5.13)</p> <p>[FO Fair Competition ISO26000] support anti-trust and anti-dumping practices, as well as public policies that encourage competition; (5.18)</p> <p>[FO Promoting social responsibility in the value chain ISO26000] integrate ethical, social, environmental and gender equality criteria, and health and safety, in its purchasing, distribution and contracting policies and practices to improve consistency with social responsibility objectives; (see 5.20)</p> <p>[FO Promoting social responsibility in the value chain ISO26000] consider providing support to SMOs, including awareness raising on issues of social responsibility and best practice and additional assistance (for example, technical, capacity building or other resources) to meet socially responsible objectives; See (5.23)</p> <p>[FO Respect for property rights ISO26000] pay fair compensation for property that it acquires or uses; (See</p>
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		<p>5.29)</p> <p>[FO Anti-Corruption ISO26000] establish and maintain an effective system to counter corruption; (5.6) - edited</p> <p>[CI Protecting consumers' health and safety ISO26000] Perform measurements through the value chain and maintain a monitoring process. (see 6.12 from actions and expectations 3.2)</p> <p>[CI Consumer service, support, and complaint and dispute resolution ISO26000] if appropriate, offer warranties that exceed periods guaranteed by law and are suitable for the expected length of product life; (See 6.24)</p> <p>[CI Consumer data protection and privacy ISO 26000] be open about developments, practices and policies regarding personal data, and provide readily available ways of establishing the existence, nature and main uses of personal data; (see 6.36)</p> <p>[CI Access to essential services ISO26000] operate in a transparent manner, providing information related to the setting of prices and charges (See point 6.40)</p> <p>[CD Community involvement ISO26000] consults and accommodates communities, including indigenous people, on the terms and conditions of development that affect them. Consultation should occur prior to development and should be based on complete, accurate and accessible information; (see 7.2)</p> <p>[CD Community involvement ISO26000] participate in local associations as possible and appropriate, with the objective of contributing to the public good and the development goals of communities; (see 7.3)</p> <p>[CD Community involvement ISO26000] contribute to policy formulation and the establishment, implementation, monitoring and evaluation of development programmes. When doing so, an organization should respect the rights and have due regard for the views of others to express and defend their own interests; (see 7.6)</p> <p>[CD Education and culture ISO26000] facilitate human rights education and raise awareness for external parties and stakeholders; (see 7.11)</p> <p>[CD Education and culture ISO26000] help conserve and protect cultural heritage, by actively helping society and educate external parties; (7.12)</p> <p>[CD Employment creation and skills development ISO26000] analyse the impact of its investment decisions on</p>
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		<p>employment creation and, where economically viable, make direct investments that alleviate poverty through employment creation; (see 7.14)</p> <p>[CD Employment creation and skills development ISO26000] assess the impact of technology choice on employment and, where economically viable in the longer term, select technologies that maximize employment opportunities; (see 7.15)</p> <p>[CD Employment creation and skills development ISO26000] assess the impact of outsourcing decisions on employment creation, both within the organization making the decision and within external organizations affected by such decisions; (see 7.16)</p> <p>[CD Employment creation and skills development ISO26000] help to develop or improve skills development programmes in the community where these are inadequate, possibly in partnership with others in the community; (see 7.19)</p> <p>[CD Technology development and access ISO26000] contribute to the development of innovative technologies that can help solve social and environmental issues in local communities; (see 7.22)</p> <p>[CD Technology development and access ISO26000] consider contributing to the development of low-cost technologies that are easily replicable and have a high positive impact on poverty and hunger eradication; (see 7.23)</p> <p>[CD Technology development and access ISO26000] where economically feasible, develop potential local and traditional knowledge and technologies while protecting the community's right to that knowledge and technology; (see 7.24)</p> <p>[CD Technology development and access ISO26000] engage in partnerships with organizations, such as universities or research laboratories, to enhance scientific and technological development with partners from the community, and employ local people in this work; (see 7.25)</p> <p>[CD Technology development and access ISO26000] adopt practices that allow technology transfer and diffusion, where economically feasible. Where applicable, an organization should set reasonable terms and conditions for licenses or technology transfer so as to contribute to local development. The capacity of the community to manage the technology should be considered and enhanced; (see 7.26)</p> <p>[Wealth and income creation ISO26000] undertake initiatives</p>
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		<p>to strengthen the ability of and opportunities for locally based suppliers to contribute to value chains, giving special attention to disadvantaged groups within the community; (see 7.30)</p> <p>[CD Wealth and income creation ISO26000] assess and apply appropriate ways to make procurement opportunities more easily accessible to community organizations, including, for example, through capacity-building on meeting technical specifications, and making information about procurement opportunities available; (see 7.35)</p> <p>[CD Wealth and income creation ISO26000] assess and make use of organizations and persons that bring needed products and services to the community, which can also generate local employment as well as linkages with local, regional and urban markets where this is beneficial for the welfare of the community; (see 7.36)</p> <p>[CD Wealth and income creation ISO26000] Assess and apply appropriate ways to help in the development of community-based associations of entrepreneurs; (see 7.37)</p> <p>[CD Community involvement ISO26000] consult representative community groups in determining priorities for social investment and community development activities. Special attention should be given to vulnerable, discriminated, marginalized, unrepresented and under-represented groups, to involve them in a way that helps to expand their options and respect their rights; (see 7.1 in the action and expectations of ISO v3.3 fitted into stages)</p>
7	Transforming	<p>[CG Decision making processes and structures ISO26000] demonstrate leadership commitment and accountability; (1.2)</p> <p>[CG Decision making processes and structures ISO26000] promote a fair opportunity for underrepresented groups (including women and racial and ethnic groups) to occupy senior positions in the organization; (1.6)</p> <p>[CG Decision making processes and structures ISO26000] encourage effective participation of all levels of employees in the organization's social responsibility activities; (1.9)</p> <p>[HR Human rights risk situations ISO26000] Contribute to promoting Human Rights; (see 2.8)</p> <p>[HR Avoidance of complicity ISO26000] Making public statements that it does not condone HR violations and use of other media to indicate that it does not condone HR; (see 2.20)</p>

	<p>[HR Discrimination and vulnerable groups ISO26000] should encourage and assist other parties in their responsibility to prevent discrimination; (see 2.24)</p> <p>[HR Discrimination and vulnerable groups ISO26000] if above action isn't responded to, the company should reconsider its relations with such organizations; (see 2.25)</p> <p>[HR Discrimination and vulnerable groups ISO26000] should consider facilitating the raising of awareness of their rights among members of vulnerable groups; (2.27)</p> <p>[LP Employment and employment relationships ISO26000] Interact with public authorities on its labour policy and ensure a fully transparent labour practices policy through the company and the industry; (3.9)</p> <p>[E Prevention of pollution ISO26000] toxic and hazardous materials used and released, including the known human health and environmental risks of these materials for normal operations as well as accidental releases; (4.7)</p> <p>[E Sustainable resource use ISO26000] promote sustainable procurement; (4.16)</p> <p>[E Sustainable resource use ISO26000] promote sustainable consumption; (4.18)</p> <p>[E Climate Change ISO26000] consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programs that operate in a transparent way, carbon capture and storage or carbon sequestration. (4.26)</p> <p>[E Climate Change ISO26000] implement programs that operate in a transparent way (4.26) <i>(Core of 4.26)</i></p> <p>[FO Anti-Corruption ISO26000] work to oppose corruption by encouraging others with which the organization has operating relationships to adopt similar anti-corruption practices; (5.9)</p> <p>[FO Responsible Political Involvement ISO26000] avoid political contributions that amount to an attempt to control or could be perceived as exerting undue influence on politicians or policymakers in favour of specific causes; (5.13)</p> <p>[FO Promoting social responsibility in the value chain ISO26000] encourage other organizations to adopt similar policies, without indulging in anti-competitive behavior in</p>
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	<p>so doing and raise their awareness; (See 5.21 and 5.24)</p> <p>[FO Promoting social responsibility in the value chain ISO26000] carry out appropriate due diligence and monitoring of the organizations with which it has relationships, with a view to preventing compromise of the organization's commitments to social responsibility; (See 5.22)</p> <p>[FO Promoting social responsibility in the value chain ISO26000] promote fair and practical treatment of the costs and benefits of implementing socially responsible practices throughout the value chain, including, where possible, enhancing the capacity of organizations in the value chain to meet socially responsible objectives. This includes adequate purchasing practices, such as ensuring that fair prices are paid and that there are adequate delivery times and stable contracts.</p> <p>[FO Respect for property rights ISO26000] consider the expectations of society, human rights and basic needs of the individual when exercising and protecting its intellectual and physical property rights; (5.30)</p> <p>[FO Anti-Corruption ISO26000] establish and maintain an effective system to counter corruption; (5.6) - edited</p> <p>[FO Responsible Political Involvement ISO26000] Be transparent regarding its policies and activities related to lobbying, political contributions and political involvement; (5.11)</p> <p>[FO Fair Competition ISO26000] co-operate with the appropriate authorities; (5.15)</p> <p>[CI Fair marketing, factual and unbiased information and fair contractual practices ISO26000] When communicating with consumers, an organization should consent to sharing relevant information in a transparent manner which allows for easy access and comparisons as the basis for an informed choice by the consumer;</p> <p>[CI Sustainable consumption ISO26000] promote effective education empowering consumers to understand the impacts of their choices of products and services on their well-being and on the environment. Practical advice can be provided on how to modify consumption patterns and to make necessary changes;</p> <p>[CI Sustainable consumption ISO26000] offer consumers socially and environmentally beneficial products and services considering the full lifecycle, and reduce adverse</p>
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		<p>impacts on society and the environment by <i>(see 6.21)</i></p> <p>[CD Community involvement ISO26000] maintain transparent relationships with local government officials and political representatives, free from bribery or improper influence; <i>(see 7.4)</i></p> <p>[CD Community involvement ISO26000] encourage and support people to be volunteers for community service; <i>(see 7.5)</i></p> <p>[Education and culture ISO26000] promote and support education at all levels, and engage in actions to improve the quality of and access to education, promote local knowledge and help eradicate illiteracy, in particular, promote learning opportunities for vulnerable or discriminated groups; <i>(see 7.7 and 7.8)</i></p> <p>[CD Education and culture ISO26000] promote cultural activities where appropriate, recognize and value the local cultures and cultural traditions, consistent with the principle of respect for human rights. Actions to support cultural activities that empower historically disadvantaged groups are especially important as a means of combating discrimination; <i>(7.10)</i></p> <p>[CD Education and culture ISO26000] where appropriate, promote the use of traditional knowledge and technologies of indigenous communities; <i>(see 7.13)</i></p> <p>[CD Employment creation and skills development ISO26000] help to promote the framework conditions necessary to create employment; <i>(see 7.21)</i></p> <p>[CD Wealth and income creation ISO26000] supporting appropriate initiatives to stimulate diversification of existing economic activity in the community; <i>(see 7.28)</i></p> <p>[CD Wealth and income creation ISO26000] contribute to durable programmes and partnerships that assist community members, especially women and other socially disadvantaged and vulnerable groups to establish businesses and co-operatives, in improving productivity and promoting entrepreneurship. Such programmes could, for example, provide training in business planning, marketing, quality standards required to become suppliers, management and technical assistance, access to finance and facilitation of joint ventures; <i>(see 7.33)</i></p> <p>[CD Wealth and income creation ISO26000] encourage the efficient use of available resources including the good care of domesticated animals; <i>(see 7.34)</i></p> <p>[Social Investment ISO26000] take into account the</p>
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	<p>promotion of community development in planning social investment projects. All actions should broaden opportunities for citizens, for example by increasing local procurement and any outsourcing so as to support local development; (see 7.44)</p> <p>[Social Investment ISO26000] assess its own existing community-related initiatives and report to the community and to people within the organization and identify where improvements might be made; (see 7.47)</p>
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Appendix L: Case study research: CSR within the HMC organization

For the report, see the next page.

Example of how an assessment with the capability maturity looks like.

Report also clarifies itself.

Corporate Social Responsibility within the HMC organization

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1 Introduction

This document contains the results of the MSc thesis of A.C.F. FENS, and the results of an applied case study within the HMC organization. The result of the thesis is a Capability Maturity model (CM-model) to assess a company's Corporate Social Responsibility (CSR) dedication and activity.

The definition for CSR as used in the research and case study:

"The economic, legal, ethical and philanthropic responsibilities of a company or organization, for its economic, social and environmental impacts on its stakeholders."

The CM-model exists out of seven stages, and is explained in 1.1. It is the goal of the case study research to assess and position HMC in the CM-model. Three research methods are used in the case study research to strengthen the accountability of the research results. The research methods used for assessing HMC are explained in chapter 1.2.

Chapter 2 analyses all results from the case study. Paragraph 2.1 analyses the statistic and content results of the actions and expectations. Paragraph 2.2 analyses the results from the questionnaires that aim to assess the knowledge and perception of HMC's performance on CSR topics. Eight HMC employees, whom are carefully selected from HMC's primary working process, performed the questionnaires. Paragraph 2.3 discusses the interviews with nine interviewees, whom carefully selected from HMC's primary working process. Some relevant outcomes are discussed in this paragraph.

Chapter 3 is a conclusion on all three research methods. It combines and links the methods and forms a suggestion for HMC.

1.1 Research methods

The case study uses of three different research methods for the case study.

1. Qualitative assessment reflected in statistics
2. Qualitative interviews and an analysis
3. Quantitative questionnaires

The first method uses a list of actions and expectations that comes from the ISO26000 guideline. This guideline integrates the UN Global Compact principles, which HMC supports. All actions and expectations are assessed and categorized into the stages of the CM-model. Thus the model contains concrete actions and expectations that a company should perform in order to comply with a stage. Through such, all actions and expectations could be checked whether HMC complies or not. The results of this assessment are listed in the statistics outcome. Appendix A contains all actions and expectations that are checked. The actions that are not highlighted should be implemented by HMC to further develop its CSR aspects. The second method is an interview session with employees of HMC whom reflect HMC's Primary Business Process. From these qualitative interviews similarities and differences are analysed to establish a qualitative conclusion. The third method contains a research through a set of questionnaires that was conducted by the same employees as in the in interview method.

Each method is analysed on itself and the conclusion is a triangulation of all three methods. However, first the CM-model is explained with its belonging stages.

1.2 CSR Capability Maturity model

The next page displays the characteristics and basic steps of the CSR CM-model. These steps hold for every topic of the CSR model. These topics are: Organizational Governance, Human Rights, Labour Practices, Environment, Fair Operating Processes, Consumer Issues, and Community Involvement and Development. These topics are elaborated in Appendix I.

Origin

The CM-model's origin lies at a scientific article of a 'CSR cultures and stages description' by the researchers Moan, Lindgreen and Swaen (2010). This stages description is the foundation of the CM-model. The ISO26000 guideline contains different CSR topics and actions, however no stage differentiation of implementation. An organization has to struggle through the ISO guideline to order the actions and relevance. These ISO26000 actions are assessed by the characteristics from the Moan et al. (2010) article, and categorized into the stages.

To complete the CM-model, the actions provide a new insight in new characteristics and can be assessed to very basic steps. The actions itself are also the improvement suggestions when a company wants to progress from its current stage to the next stage.

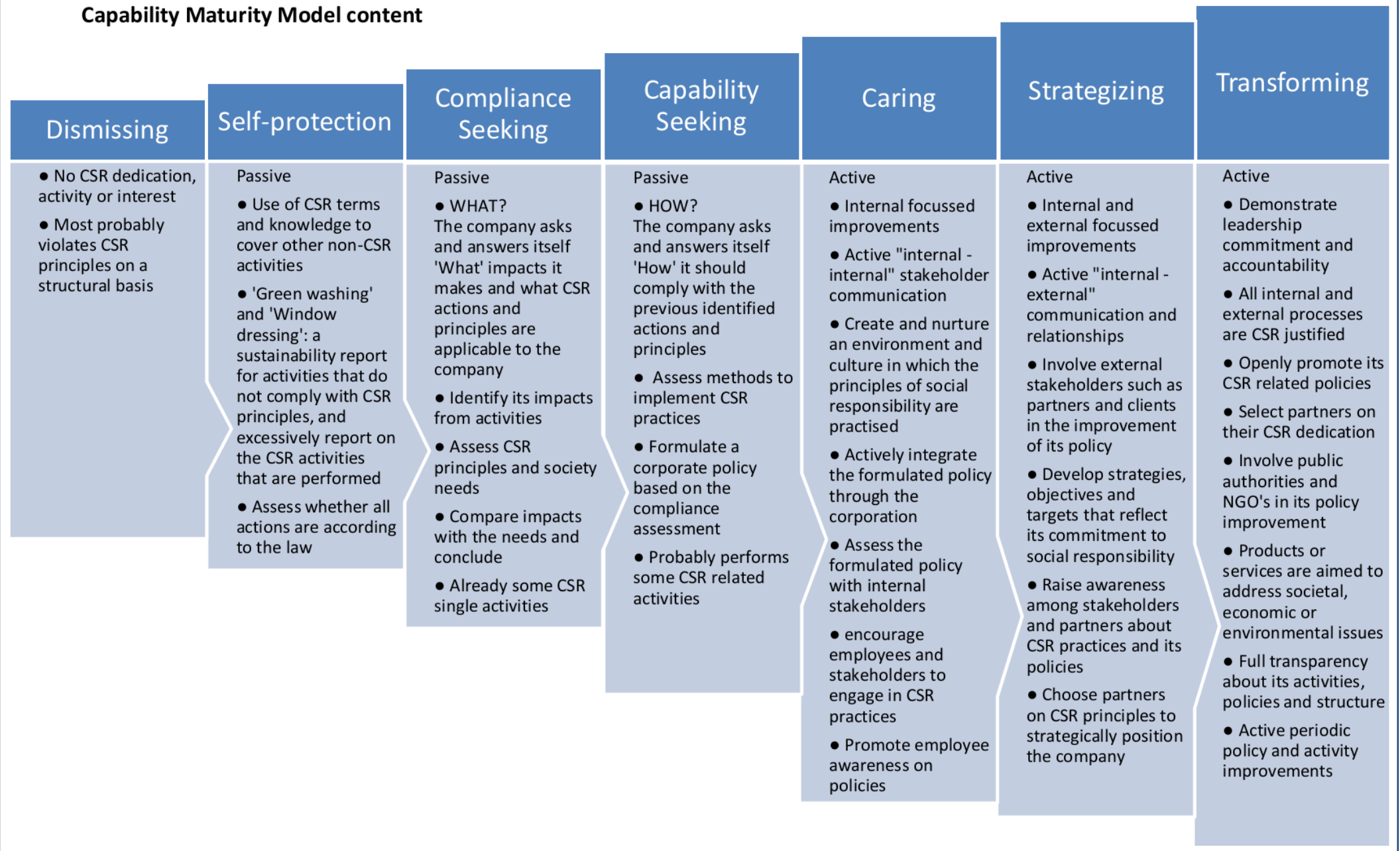
Position and plan

The CM-model brings order in the CSR actions, and an organization can use these actions and characteristics to assess its current position and to plan improvement steps to progress to the next stage or to focus on other topics.

Actions and expectations

The assessment of all actions and expectations of the CSR model to which HMC does or does not comply is done in the research method 2.1. The compliance is displayed by statistics. The actions with which HMC does not comply are the actions for improvement and listed in Appendix II.

Capability Maturity Model content



2 Results

2.1 Statistics outcome of the action analysis

This research used the list of actions from the ISO26000 guideline, actions that are categorized per CM-model stage. HMC is assessed whether it complies with the actions, or not.

The analysis is done on HMC’s overall CSR performance, and HMC’s CSR performance per CSR topic. The total amount of actions that HMC scores is 177 out of 265 possible actions, which positions HMC in the final part of the caring stage, as highlighted by the green line in table 2.1. This is a global position of HMC for the entire CSR capability maturity model. It does not state that HMC actually performs all actions in the previous stages. A more realistic position is where HMC stands at the end of its determined stage. This reflects what HMC should perform to complete all previous and caring stage actions (see the red line). HMC misses around 50 actions that it can perform to improve its performance in the first 5 stages. The realistic position prevents any ‘noise’, caused by the strategizing and transforming stage actions that are performed. Otherwise a company can globally perform all easy actions from all stages and then state that it is a true caring stage performer. However, in reality the easy actions from the strategizing and transforming stages that leverage the final performance. HMC’s current CSR performance is in the early caring stage.

For a more specific stage analysis see table 2.2 and its accompanied explanation.

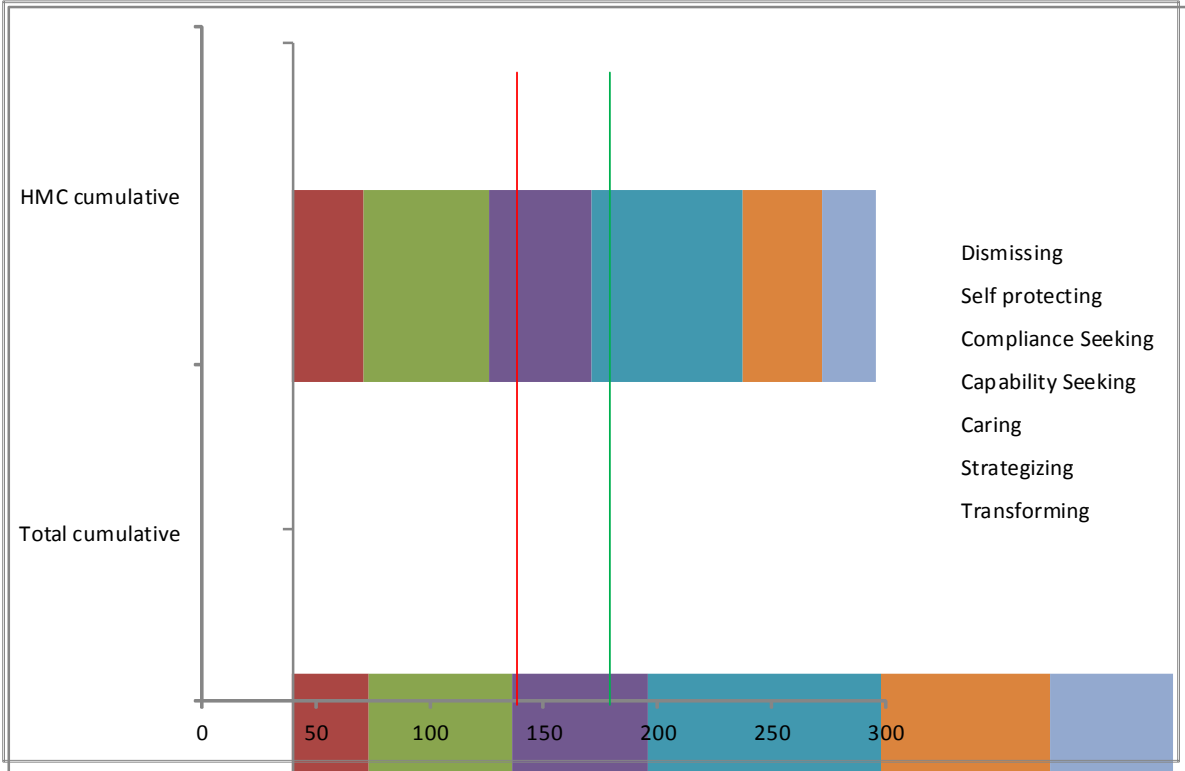


Table 2.1: Total cumulative score of CSR actions of HMC

Figure 1.2 provides an overview of the percentage that HMC scores per stage. The figure shows that HMC’s performance decreases per stage. The decrease is a realistic sign, as the actions become more demanding per stage.

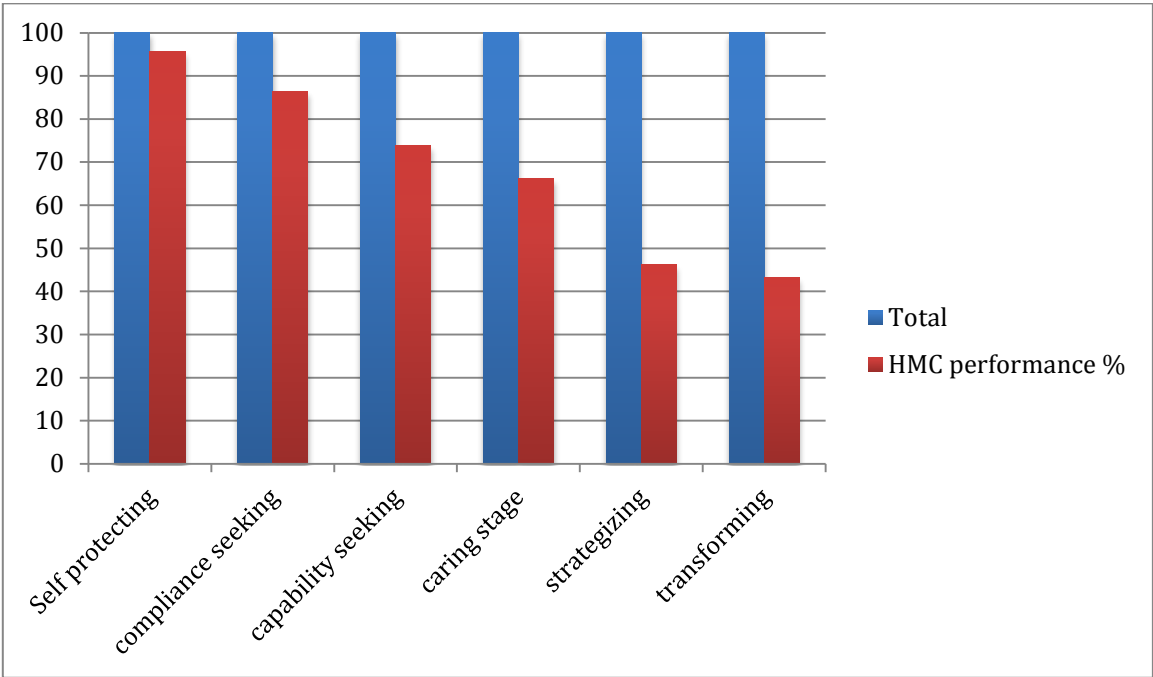


Table 2.1: Score of HMC per stage (%)

To have a better insight in where HMC can improve, the specific topics are also analysed.

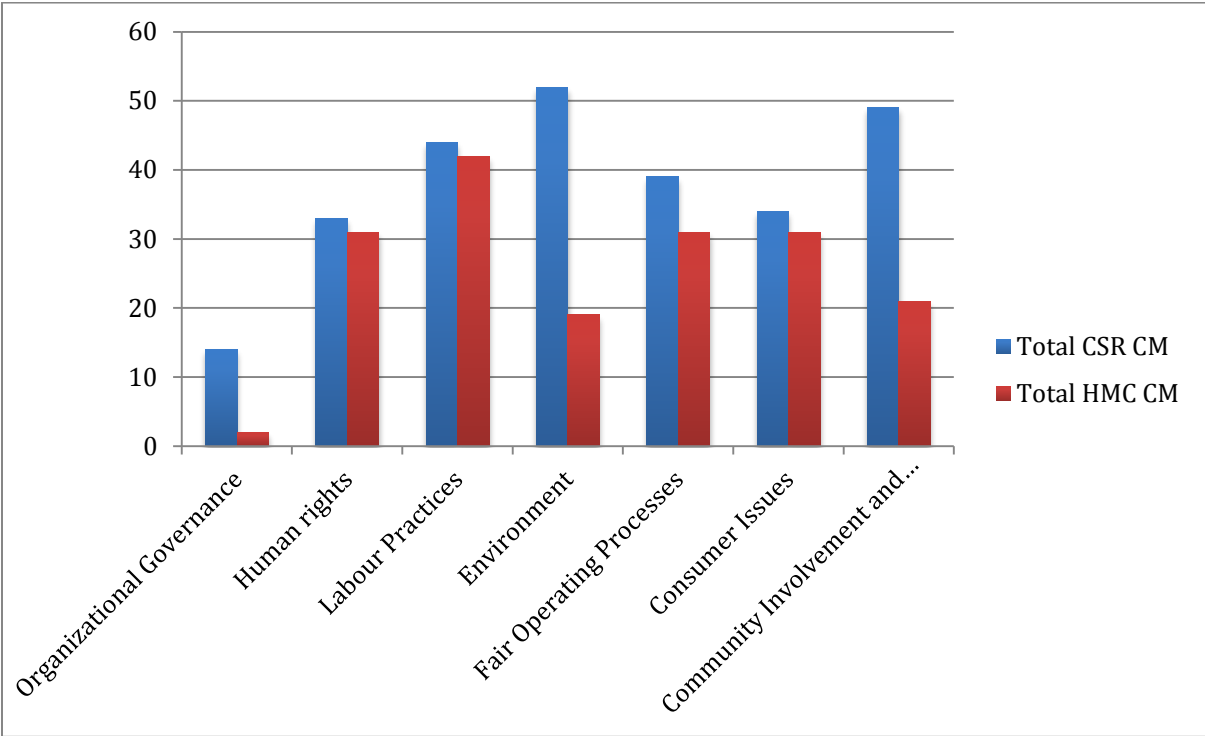


Table 2.3: Amount of actions per topic

Table 2.3 shows that HMC scores lowest on the Organizational Governance , Environment and Community Involvement and Development topics. The last figure shows the scores in a percentage of the total amount, which reflects that indeed OG, E and CD score below HMC average of 66%.

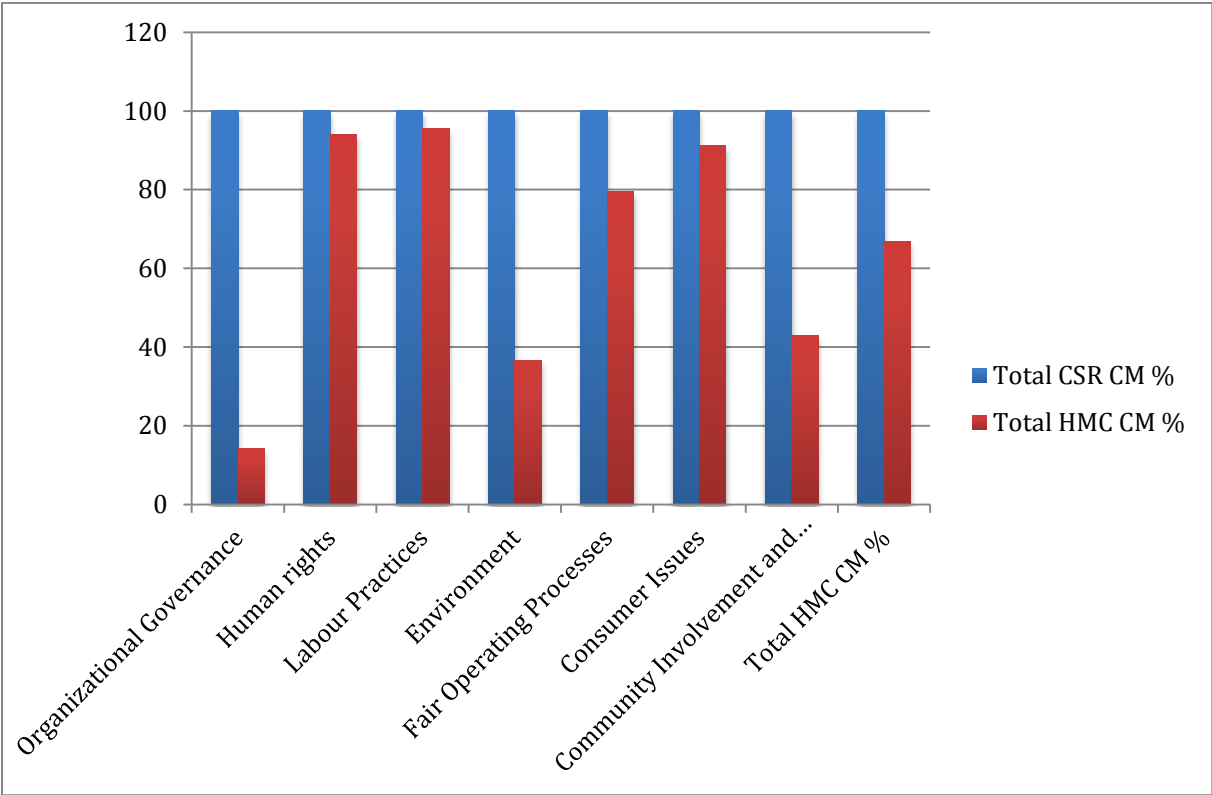


Table 1.4: Amount of actions %

In a more thorough analysis in Appendix III it becomes visible that the action performance of the three topics do not decrease as linear as the overall performance HMC, as displayed in table 2.2. The analysis shows that HMC should perform improvements in the early stages of these topics.

From these statistics the conclusion is that the topics organizational governance, environment, and community involvement and development are the greatest challenges and areas of improvement for HMC. For specific improvement information, the actions with which HMC does not comply are listed in the Appendix III.

2.2 Questionnaire outcome

The overall results from the questionnaires are visualized in figure 2.3.1, where the end result of all eight questionnaires (one employee did not complete the questionnaire) are shown together with the questionnaire average. The average shows that HMC is estimated at an early caring phase. This is identical to the outcome of the action analysis.

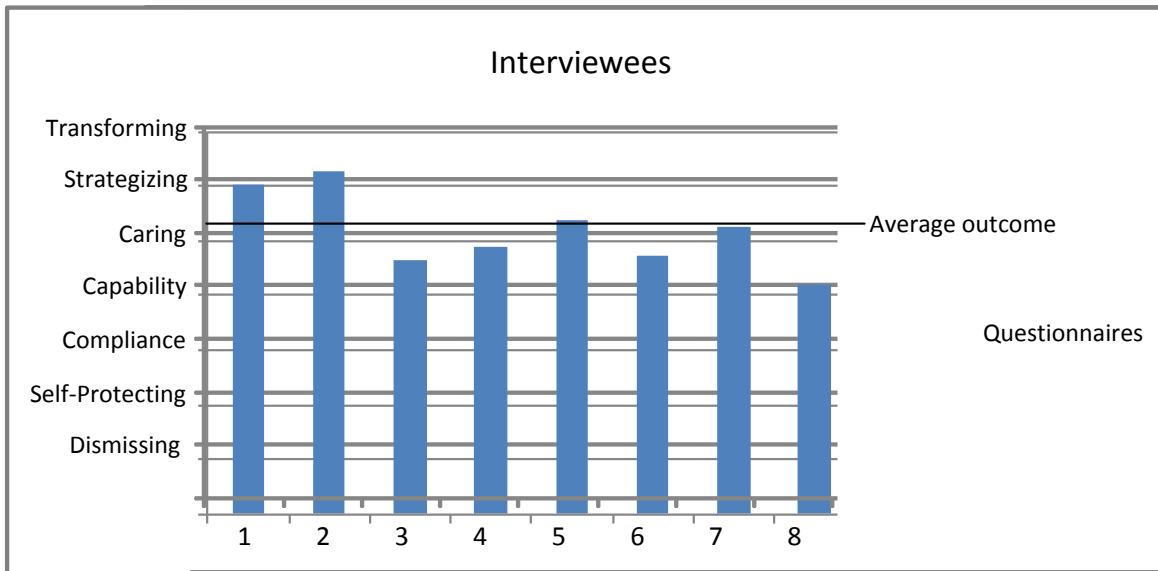


Table 2.5: Interviewee overall results

The interviewees also provide an estimation of the overall score in the interview sessions (paragraph 2.3). The overall interview estimation was in general lower than the results from the questionnaire, although the difference in average is not significant. HMC remains in a caring stage in general.

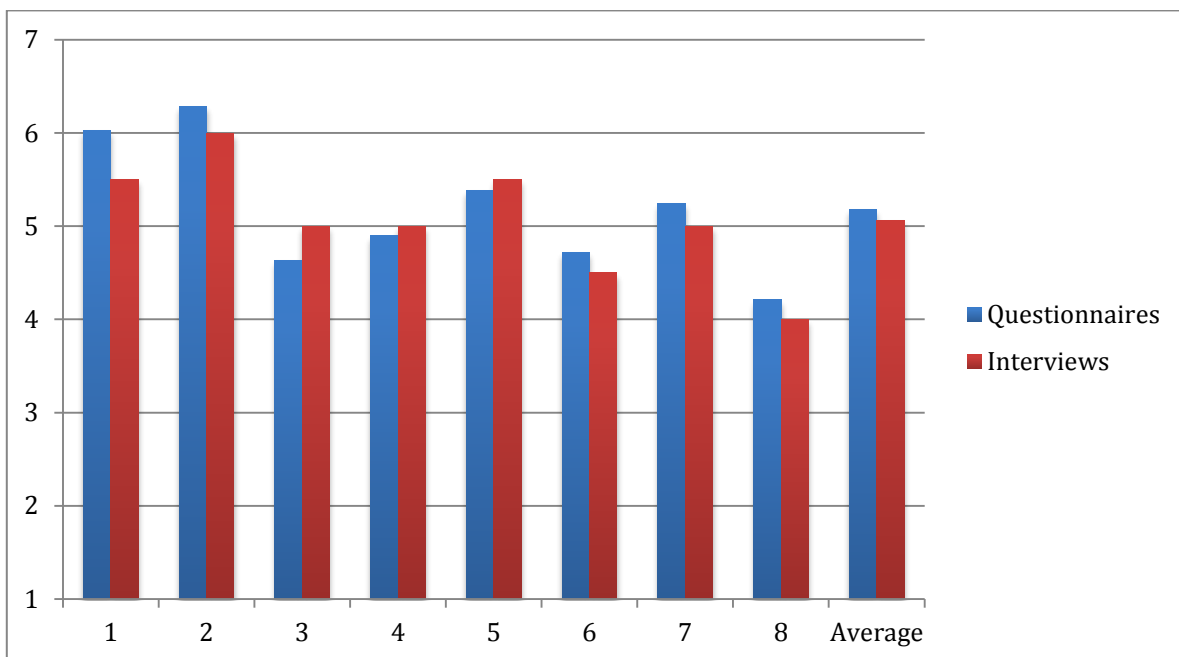


Table 2.6: Interviewee questionnaire and interview results

To gain insight in the specific topics of HMC, a column chart visualizes the activity per topic of the CM-model. The column chart is displayed below, see figure 2.3.3. The chart shows that Organizational Governance receives the lowest score. Organizational Governance *“is the system by which an organization makes and implements decisions in pursuit of its objectives”* (ISO26000: 2010). *“Organizational governance is the most crucial factor in enabling an organization to take responsibility for the impacts of its decisions and activities and to integrate social responsibility throughout the organization and its relationships.”*

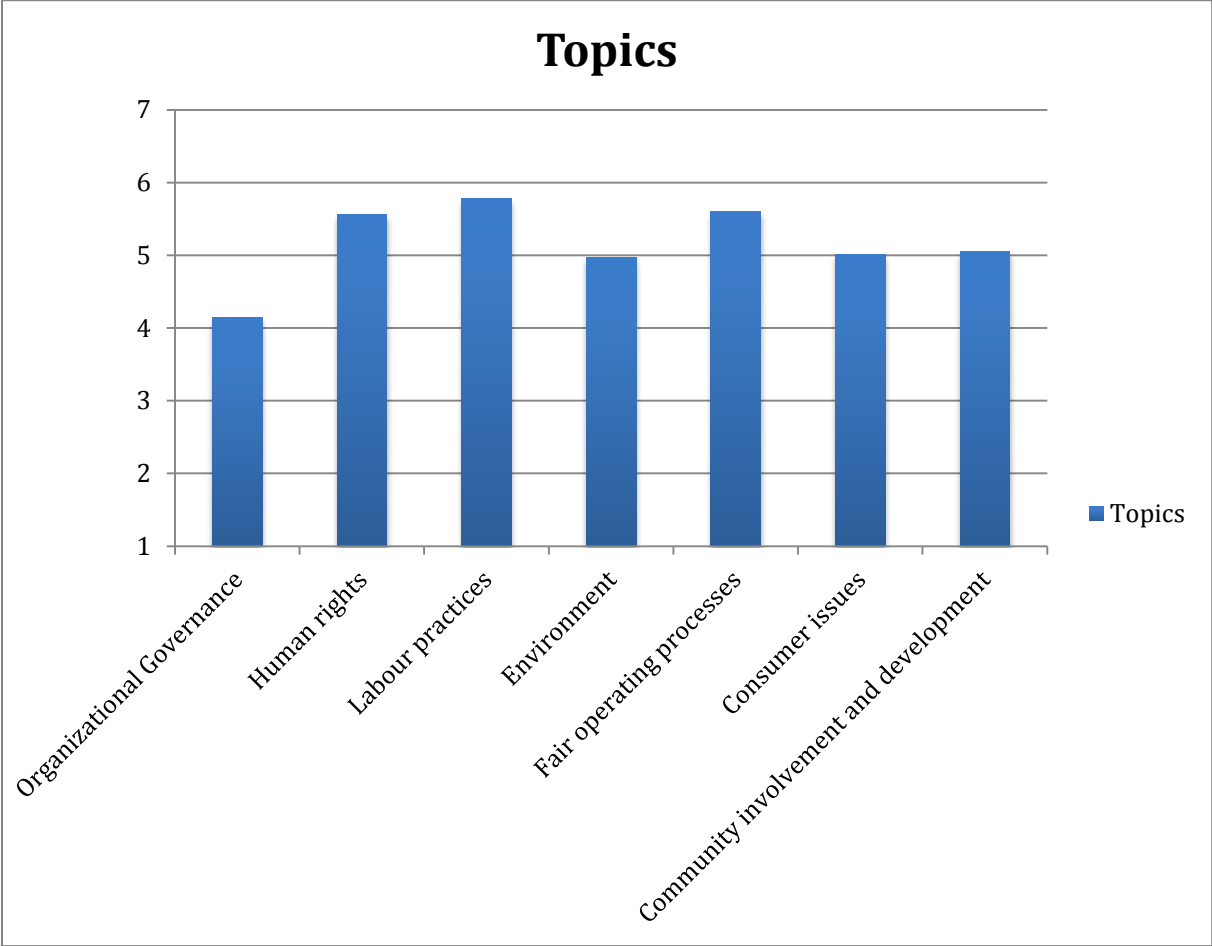


Table 3.7: Interview results per topic

So the subject of improvement for HMC is its organizational governance performance, according to the results from the questionnaire. Also environment is the second lowest performer, although its score lies close to the average score.

2.3 Interview outcome

The interviews provide insight in the thoughts and actions of key figures in HMC's Primary Business Process. There are several topics worth to mention that result from the interviews.

Sustainability

For the interviewees, sustainability means 'being responsible for a future and responsible for the long-term survival of HMC'. They also think that this long-term survival depends on a balance in the impacts that HMC makes. To accomplish sustainability, a company should take responsibilities for today's and future issues to secure a right for existence.

Problem to recognize CSR topics and activities

HMC does not actively perform CSR activities with a strategy, every CSR related activity up till now 'just happens' within HMC. Only 4 interviewees could provide a clear definition of sustainability and CSR. Due to the unawareness of CSR principles and topics, employees can not recognize activities and subjects related to CSR.

Only two interviewees recognized the compliance policy as a CSR activity, which it is. The IIF program was related to sustainability multiple times and related to the future of the company.

CSR activities happen partially unstructured and differ per individual.

Personal mind-set and awareness

One of the topics of research is to investigate whether a company can actively improve to become responsible. The most common answer of the interviewees to this question is: it is a change in the mind-set of employees to operate in a more responsible method. A variety of different examples were given in the interviews where individual employees initiate an improvement, the improvement becomes successful and is implemented on the other vessels or through the organization.

Individuals have the power to initiate and improve methods, especially within HMC that stimulates entrepreneurial behaviour. To enable individuals to see their daily tasks from a CSR perspective, they have to become aware of their CSR related responsibility and the sustainability principles.

Raising awareness is more crucial than setting up a special department for CSR related activities.

Top-down

"Where should a CSR dedication and implementation start?" The answer sounds almost anonymously: *Top-Down*.

One interviewee highlights the 'every individual' aspect, where every individual is responsible for his/her function within the HMC organization. However, to become aware of the CSR aspect of daily tasks where an individual has the power to recognize opportunities and initiate improvements, HMC should create CSR and sustainability awareness and recognition. The change in the mind-set to act

3 Conclusion

The conclusion is divided in two parts: What should HMC improve and How should HMC improve. Similar to the compliance and capability stage characteristics.

What should HMC improve?

HMC should perform improvements in the early stage actions of the topics: organizational governance, environment, and community involvement and developments. All three researches state that organizational governance is under HMC's average performance. The statistics have shown this and the interviewees mention that activities within HMC 'just happen'. I suggest that the first focus is on organizational governance due to its importance. Organizational governance structures all initiatives and activities. Without structure, one can't measure and keep track of all the developments within the organization. When 'it just happens', activities are hard to record and track over time. If this is already hard, how can we measure any performance?

The second focus should be on environment, due to HMC's impact and potential on this topic. The actions that are not covered by HMC are linked to a structural approach, such as identification and assessment of its impacts, and an active continuous improvements program.

The lack of performance on the topic community involvement and development (CD) is covered by the fact that HMC is already developing more contractual offers that include local content. On the other side several CD actions are not applicable to HMC, however are integrated in the statistics. I suggest that HMC shall not spend more focus on CD than it is already doing.

How should HMC improve?

The answer to 'how should HMC improve' is given in the qualitative interviews. The interviewees answered that HMC employees are unaware of the CSR topics and principles. Another remark is that most developments are initiated by individuals from the organization. However, unawareness can lead to missed opportunities for individuals to improve methods and activities.

Foster and stimulate the recognition of CSR topics through the company to increase the amount of individual initiatives. Mind that the compliance policy creates awareness on the Fair Operating and Labour Practices topics, and the IIF program creates awareness on the Labour Practices and partially on the Environmental topic.

I suggest that employees should be made aware of the drive of the Compliance Policy and the IIF-program, which is to enable awareness of individual responsibilities. These individual responsibilities can also be enabled to stimulate sustainable initiatives. It is HMC's responsibility to change in the mind-set of employees to actively be responsible.

Appendix I: Topics CM-model explained

Organizational Governance

“Organizational governance is the system by which an organization makes and implements decisions in pursuit of its objectives. Organizational governance is the most crucial factor in enabling an organization to take responsibility for the impacts of its decisions and activities and to integrate social responsibility throughout the organization and its relationships.” (ISO26000:2010)

Human Rights

“Human rights are the basic rights to which all human beings are entitled. Recognition and respect for human rights are widely regarded as essential to the rule of law and to concepts of social justice and fairness and as the basic underpinning of the most essential institutions of society such as the judicial system.” (ISO26000:2010)

Labour Practices: “The labour practices of an organization encompass all policies and practices relating to work performed within, by or on behalf of the organization, including subcontracted work. The creation of jobs, as well as wages and other compensation paid for work performed, are among an organization's most important economic and social contributions. Meaningful and productive work is an essential element in human development; standards of living are improved through full and secure employment. Its absence is a primary cause of social problems. Labour practices have a major impact on respect for the rule of law and on the sense of fairness present in society: socially responsible labour practices are essential to social justice, stability and peace.” (ISO26000:2010)

Environment

“The decisions and activities of organizations invariably have an impact on the environment no matter where the organizations are located. These impacts may be associated with the organization's use of resources, the location of the activities of the organization, the generation of pollution and wastes, and the impacts of the organization's activities on natural habitats. To reduce their environmental impacts, organizations should adopt an integrated approach that takes into consideration the direct and indirect economic, social, health and environmental implications of their decisions and activities.” (ISO26000:2010)

Fair Operating Processes

“Fair operating practices concern ethical conduct in an organization's dealings with other organizations. These include relationships between organizations and government agencies, as well as between organizations and their partners, suppliers, contractors, customers, competitors, and the associations of which they are members.

In the area of social responsibility, fair operating practices concern the way an organization uses its relationships with other organizations to promote positive outcomes. Positive outcomes can be achieved by providing leadership and promoting the adoption of social responsibility more broadly throughout the organization's sphere of influence.” (ISO26000:2010)

Consumer Issues

“Organizations that provide products and services to consumers, as well as other customers, have responsibilities to those consumers and customers. Responsibilities include providing education and accurate information, using fair, transparent and helpful marketing information and contractual

processes, promoting sustainable consumption and designing products and services that provide access to all and cater, where appropriate, for the vulnerable and disadvantaged. The term consumer refers to those individuals or groups that make use of the output of the organizations' decisions and activities and does not necessarily mean that consumers pay money for products and services. Responsibilities also involve minimizing risks from the use of products and services, through design, manufacturing, distribution, information provision, support services and withdrawal and recall procedures. Many organizations collect or handle personal information and have a responsibility to protect the security of such information and the privacy of consumers.” (ISO26000:2010)

Community Involvement and Development

“It is widely accepted today that organizations have a relationship with the communities in which they operate. This relationship should be based on community involvement so as to contribute to community development. Community involvement - either individually or through associations seeking to enhance the public good -helps to strengthen civil society. Organizations that engage in a respectful manner with the community and its institutions reflect and reinforce democratic and civic values. Community involvement goes beyond identifying and engaging stakeholders in regard to the impacts of an organization's activities; it also encompasses support for and building a relationship with the community. Above all, it entails acknowledging the value of the community. An organization's community involvement should arise out of recognition that the organization is a stakeholder in the community, sharing common interests with the community.” (ISO26000:2010)

Appendix II: Actions with which HMC does not comply

The following actions come from the ISO26000 and are categorized per Capability Maturity stage. The actions are assessed as non-compliant due to lack of evidence that the actions are performed.

Self-Protection Stage

[FO Anti-Corruption ISO26000] **bring violations of the criminal law to the attention of appropriate law enforcement authorities; (5.8)**

A European compliance regulation is being processed, but HMC has a compliance policy that demands that violations are brought to the attention of higher management. Legal actions should be decided on that.

Compliance Seeking Stage

[OG Decision making processes and structures ISO26000] **Identify corporate impacts on resources in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; (1.7)**

No systematic and structured identification is in place.

[E Prevention of pollution ISO26000] **identify the aspects and impacts of its decisions and activities on the surrounding environment; (4.1)**

[E Sustainable resource use ISO26000] **identify the sources of energy, water and other resources used; (4.10)**

[E Climate change ISO26000] **identify the sources of direct and indirect accumulated GHG emissions and define the boundaries (scope) of its responsibility; (4.19)**

[E Climate Mitigation ISO26000] **consider future global and local climate projections to identify risks; (4.27)**

Some projects are taken as a scope and a risk, but maybe more can be done

[E Protection of the environment ISO26000] **identify potential adverse impacts on biodiversity and ecosystem services; (4.30)**

Capability Seeking Stage

[CG Decision making processes and structures ISO26000] **Assess corporate impacts on resources in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; (1.7)**

Not done systematic and within a structured approach. Not transparent.

[E Sustainable resource use ISO26000] **measure, record and report on its significant uses of energy, water and other resources; (4.11)**

[E Climate change ISO26000] **measure, record and report on its significant GHG emissions, preferably using methods well defined in internationally agreed standards(see also Annex A for examples of initiatives and tools addressing GHG emissions);**

[E Climate Change ISO26000] **review the quantity and type of significant fuels usage within the organization and develop programs to improve efficiency and effectiveness; (4.22)**

[E Climate Mitigation ISO26000] **integrate climate change adaptation into its decision making; (4.27)**

[E Climate Mitigation ISO26000] **identify opportunities to avoid or minimize damage associated with climate ; (4.28)**

[E Protection of the environment ISO26000] **Develop a program to take measures against potential adverse impacts on biodiversity and ecosystem services 4.30)**

[E Protection for the environment ISO26000] **give highest priority to avoiding the loss of natural ecosystems, second to restoring ecosystems, and finally, if the former two actions are not possible or fully effective, to compensating for losses through actions that will lead to a net gain in ecosystem services over time; (4.32)**

[E Protection of the environment ISO26000] **establish an integrated strategy for the administration of land, water and ecosystems that promotes conservation and sustainable use in a socially equitable way; (4.33)**

[CD Health ISO26000] **raise awareness about health threats and major diseases and their prevention, such as HIV/AIDS, cancer, heart disease, malaria, tuberculosis and obesity; (see 7.42)**

[CI Employment creation and skills development ISO26000] **give special attention to vulnerable groups with regard to employment and capacity building; (see 7.20)**

Caring Stage

[CG Decision making processes and structures ISO26000] **create and nurture an environment and culture in which the principles of social responsibility are practised; (1.3)**

[CG Decision making processes and structures ISO26000] **Develop improvement program for corporate impacts on resources in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; (1.7)**

[CG Decision making processes and structures ISO26000] **keep track of the implementation of decisions to ensure that these decisions are followed in a socially responsible way and to determine accountability for the results of the organization's decisions and activities, either positive or negative; (1.11)**

[HR Avoidance of complicity ISO26000] **not provide goods or services to an entity that uses them to carry out human rights abuses;**

[HR Discrimination and vulnerable groups ISO26000] should examine its own operations and the operations of other parties within its sphere of influence to determine whether direct or indirect discrimination is present;

[E Sustainable resource use ISO26000] implement resource efficiency measures to reduce its use of energy, water and other resources, considering best practice indicators and other benchmarks; (4.12)

[E Sustainable resource use ISO26000] use recycled materials and reuse water as much as possible; (4.14)

[E Sustainable resource use ISO26000] manage water resources to ensure fair access for all users within a watershed; (4.15) n/a

[E Climate change ISO26000] implement optimized measures to progressively reduce and minimize the direct and indirect GHG emissions within its control and encourage similar actions within its sphere of influence; (4.21)

[E Climate Change ISO26000] implement programs to improve efficiency and effectiveness of the quantity and type of significant fuels usage within the organization; (4.22)

Not a program is in use, however single improvement developments are implemented. New ships are being develop that use less and more environment friendly fuels. One other student/trainee is developing a program to implement a fuel savings program.

[E Climate Change ISO26000] prevent or reduce the release of GHG emissions (particularly those also causing ozone depletion) from land use and land use change, processes or equipment, including but not limited to heating, ventilation and air conditioning units; (4.24)

[E Climate Change ISO26000] realize energy savings wherever possible in the organization, including purchasing of energy efficient goods and development of energy efficient products and services; (4.25)

[E Climate Mitigation ISO26000] where possible take advantage of opportunities, to adjust to changing conditions; (4.28)

[E Protection of the environment ISO26000] implement the program to eliminate potential adverse impacts on biodiversity and ecosystem services; (4.30)

[E Protection of the environment ISO26000] implement an integrated strategy for the administration of land, water and ecosystems that promotes conservation and sustainable use in a socially equitable way; (4.33)

[E Protection of the environment ISO26000] implement planning, design and operating practices as a way to minimize the possible environmental impacts resulting from its decisions on land use, including decisions related to agricultural and urban development; (4.35) n/a

[CD Community involvement ISO26000] consult representative community groups in determining priorities for social investment and community development activities. Special attention should be given to vulnerable, discriminated, marginalized, unrepresented and under-represented groups, to involve them in a way that helps to expand their options and respect their rights; (see 7.1 in the action and expectations of ISO

v3.3 fitted into stages)

[CD Education and culture ISO26000] **encourage the enrolment of children in formal education and contribute to the elimination of barriers to children obtaining an education (such as child labour);** *(see 7.9)*

[CD Education and culture ISO26000] ~~help conserve and protect cultural heritage, by~~ **limiting the impacts of the organization on society's culture and heritage** *(7.12)*

[CD Employment creation and skills development ISO26000] **consider participating in local and national skills development programmes, including apprenticeship programmes, programmes focused on particular disadvantaged groups, lifelong learning programmes and skills recognition and certification schemes;** *(see 7.18)*

[CD Wealth and income creation ISO26000] **consider appropriate ways to make procurement opportunities more easily accessible to community organizations, including, for example, through capacity-building on meeting technical specifications, and making information about procurement opportunities available;** *(see 7.35)*

[CD Social Investment ISO26000] **avoid actions that perpetuate a community's dependence on the organization's philanthropic activities, on-going presence or support;** *(see 7.45)*

[CD Social Investment ISO26000] **assess its own existing community-related initiatives and report to the community and to people within the organization and identify where improvements might be made;** *(see 7.46)*

[CD Social Investment ISO26000] **consider contributing to programmes that provide access to food and other essential products for vulnerable or discriminated groups and persons with low income, taking into account the importance of contributing to their increased capabilities, resources and opportunities.** *(see 7.48)*

Strategizing stage

[CG Decision making processes and structures ISO26000] **develop strategies, objectives, and targets that reflect its commitment to social responsibility;** *(see 1.1)*

[CG Decision making processes and structures ISO26000] **create a system of economic and non-economic incentives related to performance on social responsibility;** *(1.4)*

[CG Decision making processes and structures ISO26000] **Assess the policy on corporate impacts on resources with external stakeholders and improve the policy in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations;** *(1.7)*

[CG Decision making processes and structures ISO26000] **Periodically review and evaluate the governance processes of the organization, and adjust processes according to the outcome of the reviews and communicate changes throughout the organization.** *(1.12)*
ISO9001

[LP Social Dialogue ISO26000] **also wish to consider participating, as appropriate, in employers' organizations as a means of creating opportunities for social dialogue and**

extending their expression of social responsibility through such channels. (3.30)

[LP Human development and training in the workplace] **establish joint labour-management programmes that promote health and well-being; (3.45)**

[E Sustainable resource use ISO26000] **complement or replace non-renewable resources where possible with alternative sustainable, renewable and low-impact sources; Partially this is done through replacing products that are non-environment friendly for products that are.**

[E Sustainable resource use ISO26000] **consider adopting extended producer responsibility; (4.17)**

[E Climate Change ISO26000] **a life cycle approach should be undertaken to ensure net reduction in GHG emissions, even when low-emissions technologies and renewable energies are considered; (4.23)**

[E Climate Change ISO26000] **consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programs, carbon capture and storage or carbon sequestration. (4.26)**

[E Climate Change ISO26000] **implement measures to respond to existing or anticipated impacts and within its sphere of influence, contribute to building capacity of stakeholders to adapt; (4.29)**

[E Protection of the environment ISO26000] **where feasible and appropriate, participate in market mechanisms to internalize the cost of its environmental impacts and create economic value in protecting ecosystem services; (4.31)**

[FO Anti-Corruption ISO26000] **raise the awareness of its contractors and suppliers about corruption and how to counter it; (5.4)**

[FO Anti-Corruption ISO26000] **encourage its partners and suppliers to report violations of the organization's policies and unethical and unfair treatment by adopting mechanisms that enable reporting and follow-up action without fear of reprisal; (5.7)**

[FO Promoting social responsibility in the value chain ISO26000] **consider providing support to SMOs, including awareness raising on issues of social responsibility and best practice and additional assistance (for example, technical, capacity building or other resources) to meet socially responsible objectives; See (5.23)**

[CI Consumer service, support, and complaint and dispute resolution ISO26000] **if appropriate, offer warranties that exceed periods guaranteed by law and are suitable for the expected length of product life; (See 6.24)**

[CI Access to essential services ISO26000] **operate in a transparent manner, providing information related to the setting of prices and charges (See point 6.40)**

[CD Community involvement ISO26000] **consults and accommodates communities, including indigenous people, on the terms and conditions of development that affect them. Consultation should occur prior to development and should be based on complete, accurate and accessible information; (see 7.2)**

[CD Education and culture ISO26000] **help conserve and protect cultural heritage, by actively helping society and educate external parties;** (7.12)

[CD Employment creation and skills development ISO26000] **analyse the impact of its investment decisions on employment creation and, where economically viable, make direct investments that alleviate poverty through employment creation;** (see 7.14)

[CD Technology development and access ISO26000] **contribute to the development of innovative technologies that can help solve social and environmental issues in local communities;** (see 7.22)

[CD Technology development and access ISO26000] **consider contributing to the development of low-cost technologies that are easily replicable and have a high positive impact on poverty and hunger eradication;** (see 7.23)

Not in the scope of HMC

[CD Technology development and access ISO26000] **engage in partnerships with organizations, such as universities or research laboratories, to enhance scientific and technological development with partners from the community, and employ local people in this work;** (see 7.25)

[CD Technology development and access ISO26000] **adopt practices that allow technology transfer and diffusion, where economically feasible. Where applicable, an organization should set reasonable terms and conditions for licenses or technology transfer so as to contribute to local development. The capacity of the community to manage the technology should be considered and enhanced;** (see 7.26)

[Wealth and income creation ISO26000] **undertake initiatives to strengthen the ability of and opportunities for locally based suppliers to contribute to value chains, giving special attention to disadvantaged groups within the community;** (see 7.30)

[CD Wealth and income creation ISO26000] **assess and apply appropriate ways to make procurement opportunities more easily accessible to community organizations, including, for example, through capacity-building on meeting technical specifications, and making information about procurement opportunities available;** (see 7.35)

[CD Wealth and income creation ISO26000] **assess and make use of organizations and persons that bring needed products and services to the community, which can also generate local employment as well as linkages with local, regional and urban markets where this is beneficial for the welfare of the community;** (see 7.36)

[CD Community involvement ISO26000] **consult representative community groups in determining priorities for social investment and community development activities. Special attention should be given to vulnerable, discriminated, marginalized, unrepresented and under-represented groups, to involve them in a way that helps to expand their options and respect their rights;** (see 7.1 in the action and expectations of ISO v3.3 fitted into stages)

[CG Decision making processes and structures ISO26000] **demonstrate leadership commitment and accountability regarding to social responsibility; (1.2)**

[CG Decision making processes and structures ISO26000] **promote a fair opportunity for underrepresented groups (including women and racial and ethnic groups) to occupy senior positions in the organization; (1.6)**

[CG Decision making processes and structures ISO26000] **encourage effective participation of all levels of employees in the organization's social responsibility activities; (1.9)**

[E Sustainable resource use ISO26000] **promote sustainable procurement; (4.16)**

[E Sustainable resource use ISO26000] **promote sustainable consumption; (4.18)**

[E Climate Change ISO26000] **consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programs that operate in a transparent way, carbon capture and storage or carbon sequestration. (4.26)**

[E Climate Change ISO26000] **implement programs that operate in a transparent way (4.26)**
(Core of 4.26)

[FO Promoting social responsibility in the value chain ISO26000] **encourage other organizations to adopt similar policies, without indulging in anti-competitive behaviour in so doing and raise their awareness; (See 5.21 and 5.24)**

[FO Promoting social responsibility in the value chain ISO26000] **carry out appropriate due diligence and monitoring of the organizations with which it has relationships, with a view to preventing compromise of the organization's commitments to social responsibility; (See 5.22)**

[FO Promoting social responsibility in the value chain ISO26000] **promote fair and practical treatment of the costs and benefits of implementing socially responsible practices throughout the value chain, including, where possible, enhancing the capacity of organizations in the value chain to meet socially responsible objectives. This includes adequate purchasing practices, such as ensuring that fair prices are paid and that there are adequate delivery times and stable contracts.**

[FO Responsible Political Involvement ISO26000] **Be transparent regarding its policies and activities related to lobbying, political contributions and political involvement; (5.11)**

[CI Fair marketing, factual and unbiased information and fair contractual practices ISO26000] **When communicating with consumers, an organization should consent to sharing relevant information in a transparent manner which allows for easy access and comparisons as the basis for an informed choice by the consumer;**

[CD Community involvement ISO26000] **maintain transparent relationships with local government officials and political representatives, free from bribery or improper influence; (see 7.4)**

[CD Community involvement ISO26000] **encourage and support people to be volunteers for community service; (see 7.5)**

[CD Education and culture ISO26000] **promote and support education at all levels, and engage in actions to improve the quality of and access to education, promote local knowledge and help eradicate illiteracy, in particular, promote learning opportunities for vulnerable or discriminated groups;** *(see 7.7 and 7.8)*

[CD Education and culture ISO26000] **where appropriate, promote the use of traditional knowledge and technologies of indigenous communities;** *(see 7.13)*

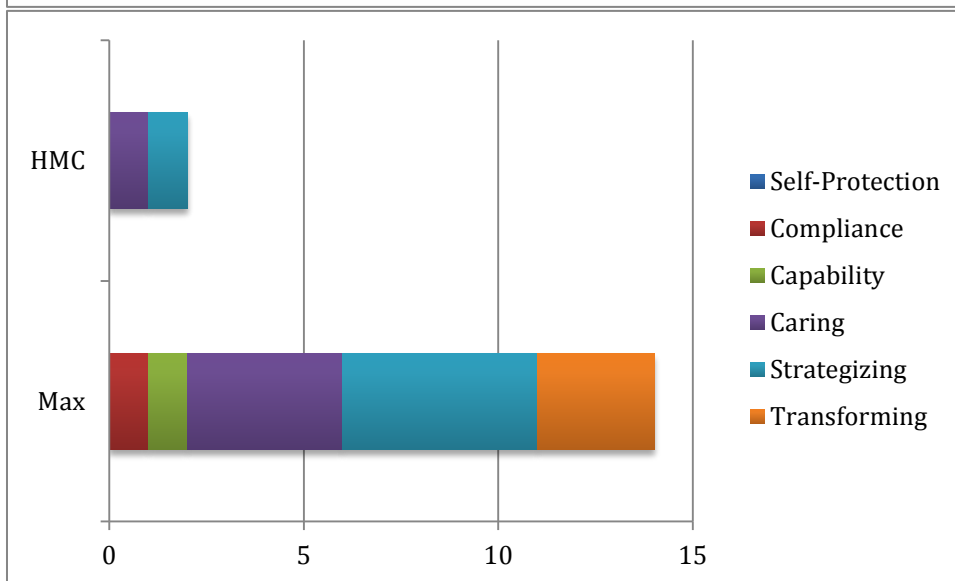
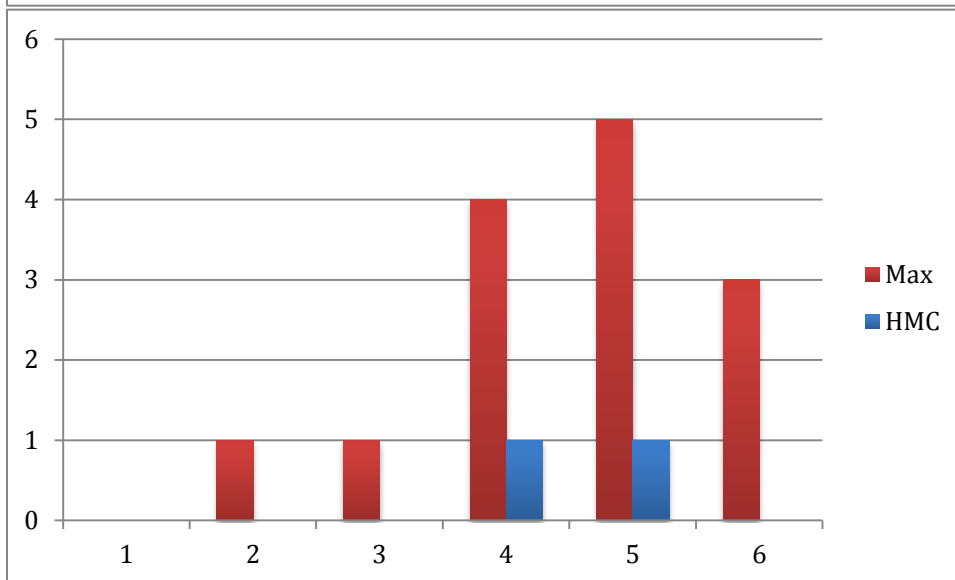
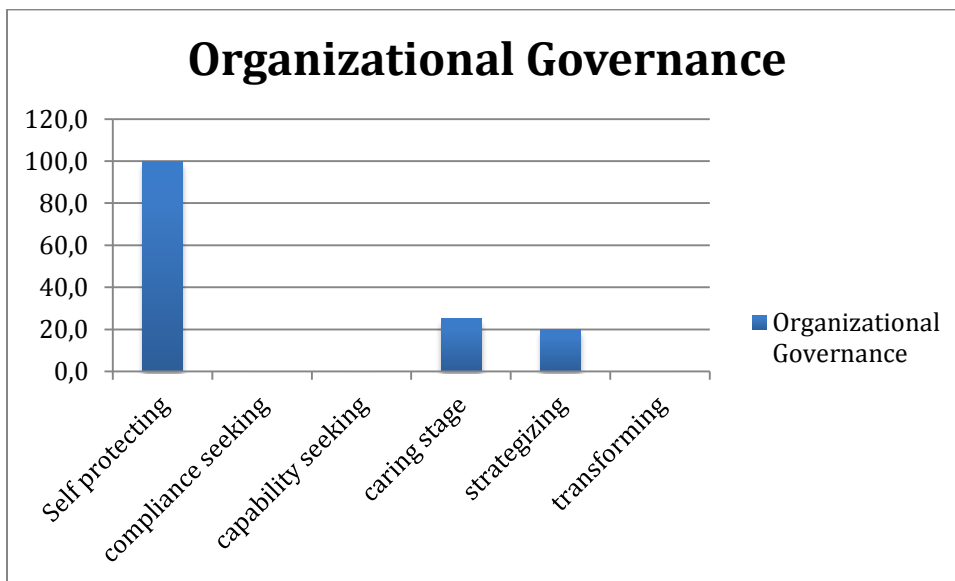
[CD Employment creation and skills development ISO26000] **help to promote the framework conditions necessary to create employment;** *(see 7.21)*

[CD Wealth and income creation ISO26000] **supporting appropriate initiatives to stimulate diversification of existing economic activity in the community;** *(see 7.28)*

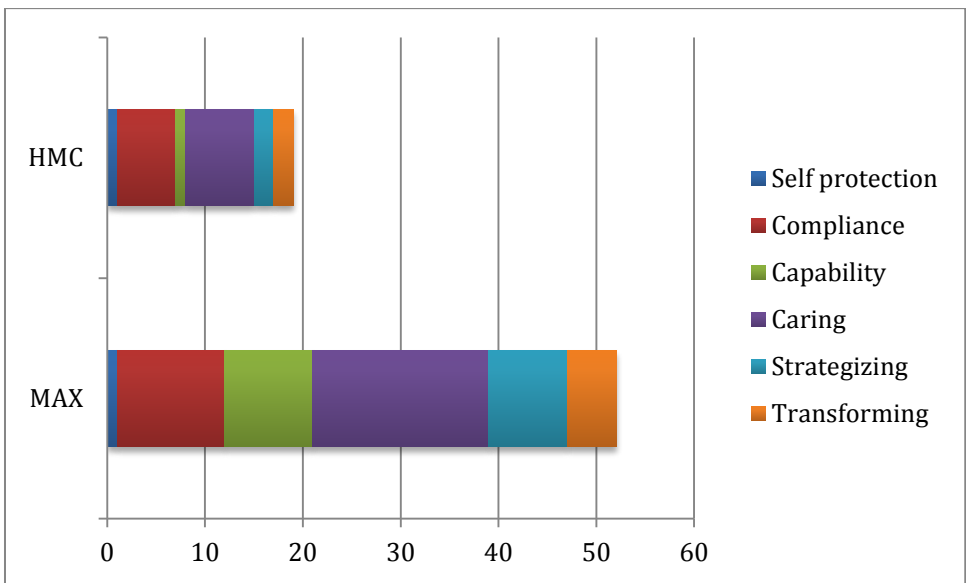
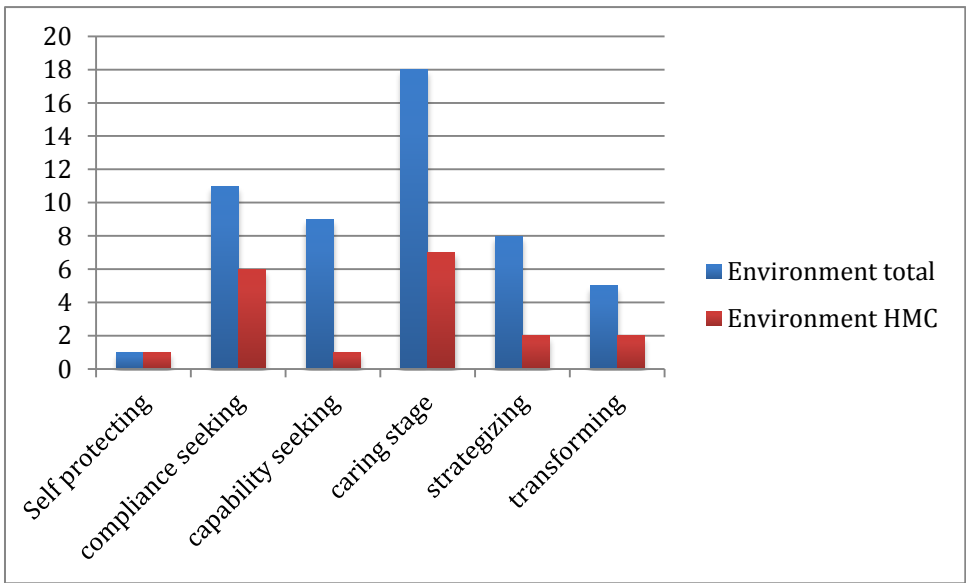
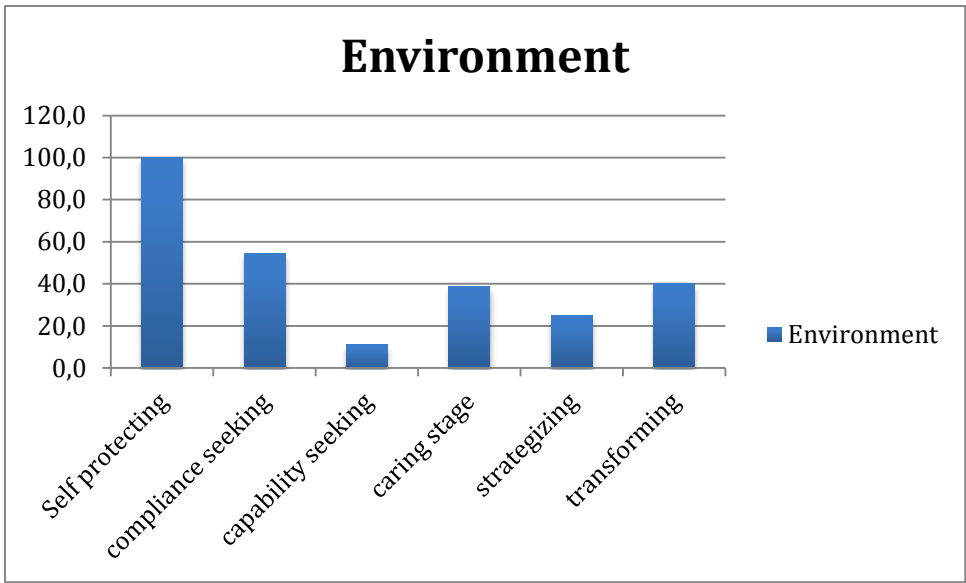
[CD Wealth and income creation ISO26000] **contribute to durable programmes and partnerships that assist community members, especially women and other socially disadvantaged and vulnerable groups to establish businesses and co-operatives, in improving productivity and promoting entrepreneurship. Such programmes could, for example, provide training in business planning, marketing, quality standards required to become suppliers, management and technical assistance, access to finance and facilitation of joint ventures;** *(see 7.33)*

[CD Social Investment ISO26000] **take into account the promotion of community development in planning social investment projects. All actions should broaden opportunities for citizens, for example by increasing local procurement and any outsourcing so as to support local development;** *(see 7.44)*

Appendix III: Thorough analysis OG, E, and CD

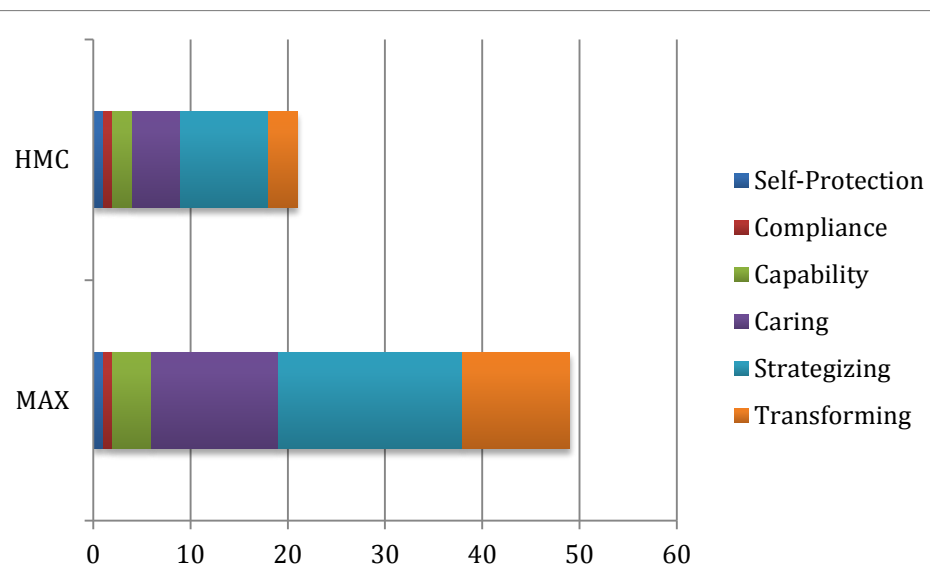
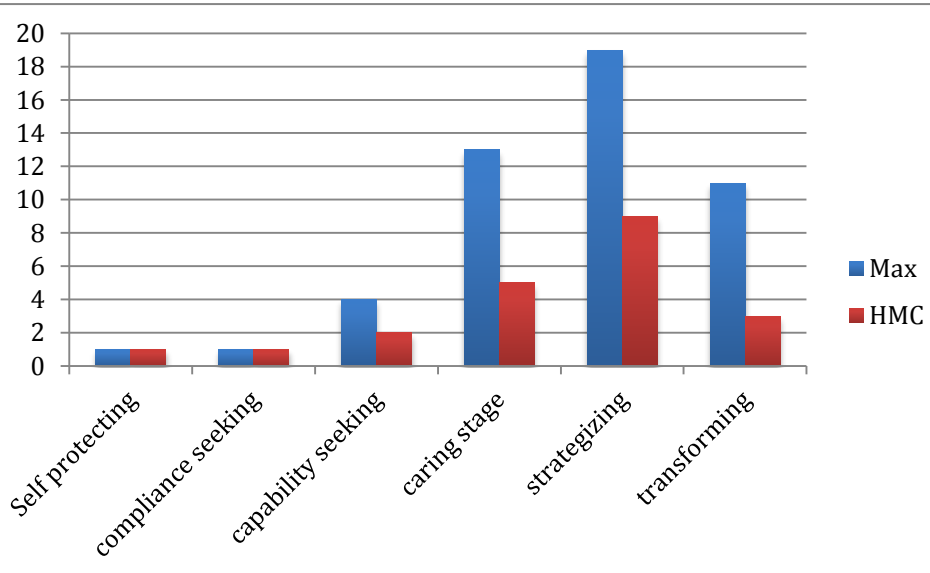
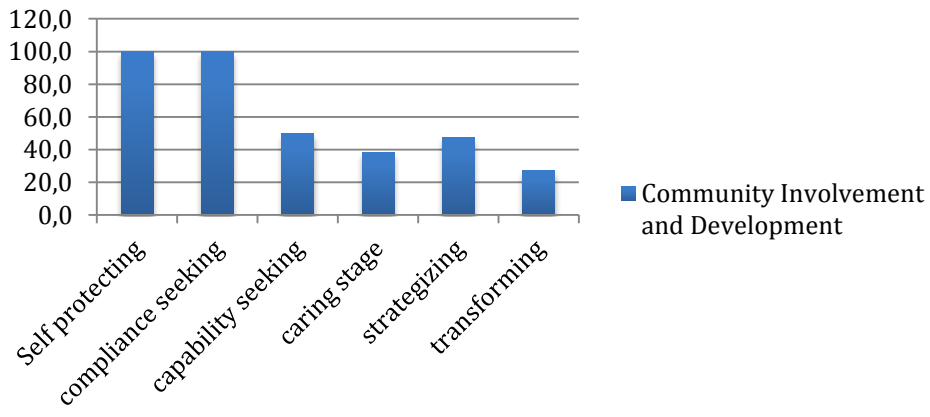


Capability seeking



Capability seeking

Community Involvement and Development



Caring/strategizing

Appendix M: Outcome of case study analysis, actions that the organization does not perform.

The following actions come from the ISO26000 and are categorized per Capability Maturity stage. The actions are assessed as non-compliant due to lack of evidence that the actions are performed.

Self-Protection Stage

[FO Anti-Corruption ISO26000] **bring violations of the criminal law to the attention of appropriate law enforcement authorities; (5.8)**
A European compliance regulation is being processed, but HMC has a compliance policy that demands that violations are brought to the attention of higher management. Legal actions should be decided on that.

Compliance Seeking Stage

- [OG Decision making processes and structures ISO26000] **Identify corporate impacts on resources in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; (1.7)**
No systematic and structured identification is in place.
- [E Prevention of pollution ISO26000] **identify the aspects and impacts of its decisions and activities on the surrounding environment; (4.1)**
- [E Sustainable resource use ISO26000] **identify the sources of energy, water and other resources used; (4.10)**
- [E Climate change ISO26000] **identify the sources of direct and indirect accumulated GHG emissions and define the boundaries (scope) of its responsibility; (4.19)**
- [E Climate Mitigation ISO26000] **consider future global and local climate projections to identify risks; (4.27)**
Some projects are taken as a scope and a risk, but maybe more can be done
- [E Protection of the environment ISO26000] **identify potential adverse impacts on biodiversity and ecosystem services; (4.30)**

Capability Seeking Stage

[CG Decision making processes and structures ISO26000] **Assess corporate impacts on resources in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; (1.7)**
Not done systematic and within a structured approach. Not transparent.

[E Sustainable resource use ISO26000] **measure, record and report on its significant uses of energy, water and other resources; (4.11)**

[E Climate change ISO26000] **measure, record and report on its significant GHG emissions, preferably using methods well defined in internationally agreed standards(see also Annex A for examples of initiatives and tools addressing GHG emissions);**

[E Climate Change ISO26000] **review the quantity and type of significant fuels usage within the organization and develop programs to improve efficiency and effectiveness; (4.22)**

[E Climate Mitigation ISO26000] **integrate climate change adaptation into its decision making; (4.27)**

[E Climate Mitigation ISO26000] **identify opportunities to avoid or minimize damage associated with climate ; (4.28)**

[E Protection of the environment ISO26000] **Develop a program to take measures against potential adverse impacts on biodiversity and ecosystem services 4.30)**

[E Protection for the environment ISO26000] **give highest priority to avoiding the loss of natural ecosystems, second to restoring ecosystems, and finally, if the former two actions are not possible or fully effective, to compensating for losses through actions that will lead to a net gain in ecosystem services over time; (4.32)**

[E Protection of the environment ISO26000] **establish an integrated strategy for the administration of land, water and ecosystems that promotes conservation and sustainable use in a socially equitable way; (4.33)**

[CD Health ISO26000] **raise awareness about health threats and major diseases and their prevention, such as HIV/AIDS, cancer, heart disease, malaria, tuberculosis and obesity; (see 7.42)**

[CI Employment creation and skills development ISO26000] **give special attention to vulnerable groups with regard to employment and capacity building; (see 7.20)**

Caring Stage

[CG Decision making processes and structures ISO26000] **create and nurture an environment and culture in which the principles of social responsibility are practised; (1.3)**

[CG Decision making processes and structures ISO26000] **Develop improvement program for corporate impacts on resources in order to balance the needs of the organization and its stakeholders, including immediate needs and those of future generations; (1.7)**

[CG Decision making processes and structures ISO26000] **keep track of the implementation of decisions to ensure that these decisions are followed in a socially responsible way and to determine accountability for the results of the organization's decisions and activities, either positive or negative; (1.11)**

[HR Avoidance of complicity ISO26000] **not provide goods or services to an entity that uses**

them to carry out human rights abuses;

[HR Discrimination and vulnerable groups ISO26000] should examine its own operations and the operations of other parties within its sphere of influence to determine whether direct or indirect discrimination is present;

[E Sustainable resource use ISO26000] implement resource efficiency measures to reduce its use of energy, water and other resources, considering best practice indicators and other benchmarks; (4.12)

[E Sustainable resource use ISO26000] use recycled materials and reuse water as much as possible; (4.14)

[E Sustainable resource use ISO26000] manage water resources to ensure fair access for all users within a watershed; (4.15) n/a

[E Climate change ISO26000] implement optimized measures to progressively reduce and minimize the direct and indirect GHG emissions within its control and encourage similar actions within its sphere of influence; (4.21)

[E Climate Change ISO26000] implement programs to improve efficiency and effectiveness of the quantity and type of significant fuels usage within the organization; (4.22)

Not a program is in use, however single improvement developments are implemented. New ships are being develop that use less and more environment friendly fuels. One other student/trainee is developing a program to implement a fuel savings program.

[E Climate Change ISO26000] prevent or reduce the release of GHG emissions (particularly those also causing ozone depletion) from land use and land use change, processes or equipment, including but not limited to heating, ventilation and air conditioning units; (4.24)

[E Climate Change ISO26000] realize energy savings wherever possible in the organization, including purchasing of energy efficient goods and development of energy efficient products and services; (4.25)

[E Climate Mitigation ISO26000] where possible take advantage of opportunities, to adjust to changing conditions; (4.28)

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expand their options and respect their rights; *(see 7.1 in the action and expectations of ISO v3.3 fitted into stages)*

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Strategizing stage

[CG Decision making processes and structures ISO26000] **develop strategies, objectives, and targets that reflect its commitment to social responsibility;** *(see 1.1)*

[CG Decision making processes and structures ISO26000] **create a system of economic and non-economic incentives related to performance on social responsibility;** *(1.4)*

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ISO9001

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Not in the scope of HMC

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Strategizing Stage

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[E Sustainable resource use ISO26000] **promote sustainable consumption; (4.18)**

[E Climate Change ISO26000] **consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programs that operate in a transparent way, carbon capture and storage or carbon sequestration. (4.26)**

[E Climate Change ISO26000] **implement programs that operate in a transparent way (4.26) (Core of 4.26)**

[FO Promoting social responsibility in the value chain ISO26000] **encourage other organizations to adopt similar policies, without indulging in anti-competitive behaviour in so doing and raise their awareness; (See 5.21 and 5.24)**

[FO Promoting social responsibility in the value chain ISO26000] **carry out appropriate due diligence and monitoring of the organizations with which it has relationships, with a view to preventing compromise of the organization's commitments to social responsibility; (See 5.22)**

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[CD Education and culture ISO26000] **where appropriate, promote the use of traditional knowledge and technologies of indigenous communities; (see 7.13)**

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[CD Wealth and income creation ISO26000] **supporting appropriate initiatives to stimulate diversification of existing economic activity in the community; (see 7.28)**

[CD Wealth and income creation ISO26000] **contribute to durable programmes and partnerships that assist community members, especially women and other socially disadvantaged and vulnerable groups to establish businesses and co-operatives, in improving productivity and promoting entrepreneurship. Such programmes could, for example, provide training in business planning, marketing, quality standards required to become suppliers, management and technical assistance, access to finance and facilitation of joint ventures; (see 7.33)**

[CD Social Investment ISO26000] **take into account the promotion of community development in planning social investment projects. All actions should broaden opportunities for citizens, for example by increasing local procurement and any outsourcing so as to support local development; (see 7.44)**

Appendix N: simplified actions and processes

Appendix O: Interview selection method based on company's primary business process

2.3 Data collection

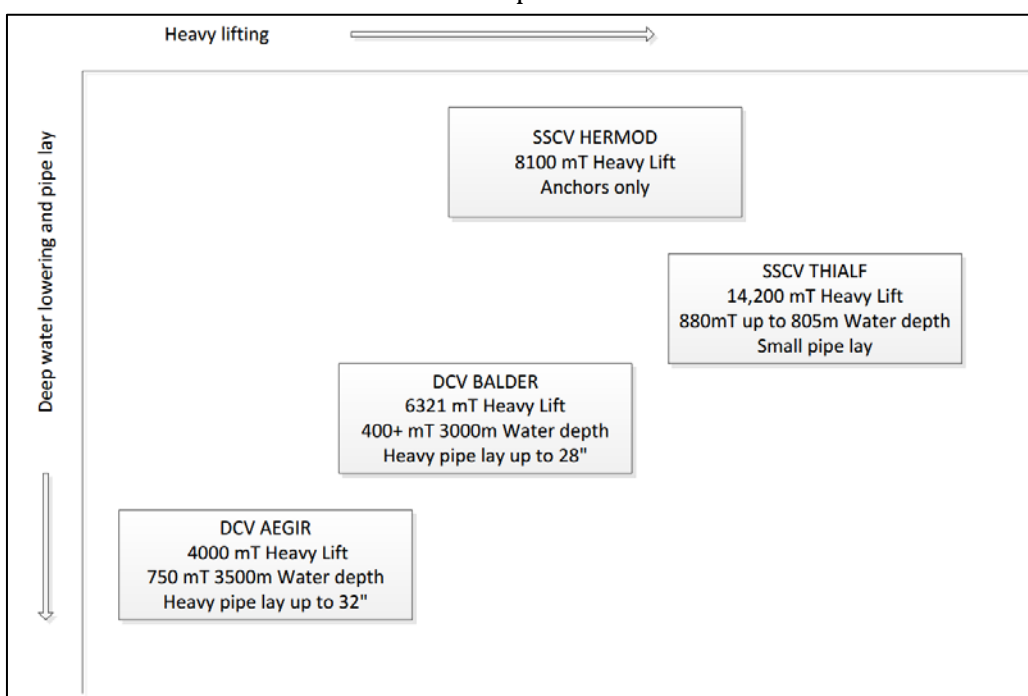
This chapter describes the selection of the interviewees. All interviewees are employees from the HMC organization, due to the case study nature of this research. The selection of the interviewees is based on the operational process of HMC. In order to understand the work process, the core assets of HMC are described in part .1. The second part of this chapter describes the work process of HMC and its internal operational process. The third part explains the selection of interviewees and the characteristics of the interviewees in general.



Figure 1: HMC's DCV Aegir

2.3.1 HMC Vessels

HMC performs its projects of installing the world's largest offshore oil and gas platforms and structures with its three vessels; the Thialf, Balder and Hermod. HMC is known for its specialist characteristics and operates in the niche market of the biggest and most complex offshore installation projects. To remain a market leader and to defend its niche market, HMC tracks market developments and searches for new business opportunities. Based on its market tracking and business development information, HMC initiated and developed a new vessel: the Deep Water Construction Vessel (DCV) Aegir (see figure 5). This fourth vessel is developed to secure HMC's future as a niche player and specialist in the marine contracting industry. HMC's vessels each have their own scope of offshore construction work. The SSCV Hermod can perform



heavy lifts up to 8,100 [mT] and operates at the surface and shallow water projects. The SSCV Thialf can perform a heavy lift of up to 14,200 [mT] for surface and shallow water lifts that is the absolute top of the offshore heavy lifting industry specs. In deep water mode, the Thialf can

Table 4: HMC vessel Heavy lift versus Deep water capabilities (designed by author)

perform midrange deep water operations of 880 [mT] up to 805 [m] (source: Thialf equipment data ed100 in HMC’s MSD). The Thialf can be equipped with a small pipe lay structure, and with that the Thialf operates in the surface to midrange water depths. The DCV Balder can perform a tandem lift of 6321 [mT] for surface lifts. For deep water projects the DCV Balder can be equipped with a J-lay pipe-laying tower and it can lower 400 [mT] up to 3000 [m] water depth. With these specs the Balder operates (source: HMC website on the Balder) in water depths from surface installations to ultra-deep water operations. The newly acquired DCV Aegir is capable of pipe-laying through 6 different methods, ranging from quick pipe laying to very specific and precise operations up to 3,500 [m]. With these specs the Aegir can lower heavier objects and pipes in deeper waters than the Balder, making the Aegir capable of operating in a new segment. However its normal heavy lifting capability of 4000 [mT] is less than the other vessels. The Aegir broadens the service portfolio of HMC with ultra-deep water possibilities. The Aegir is important for HMC; it will be determine HMC’s future developments as a heavy lifting specialist in a niche market.

2.3.2 HMC work process

For the execution of the offshore projects, HMC’s onshore office executes a preliminary process to secure a smooth installation, but also performs daily tasks to keep the vessels in top condition. Whether the work dedicates to keep the vessels in a good condition or to perform the preliminary project phase, HMC needs to procure and maintain equipment, control and coordinate subcontractors, engineer structures and vessel movements, acquire new projects, assess new business possibilities and take care of its employees. These daily processes are incorporated in HMC’s primary business process, which is presented in table 2 below. The primary business process is dedicated to acquiring new projects, preparing future projects, executing current projects, finalizing executed projects and learning from the executed projects.

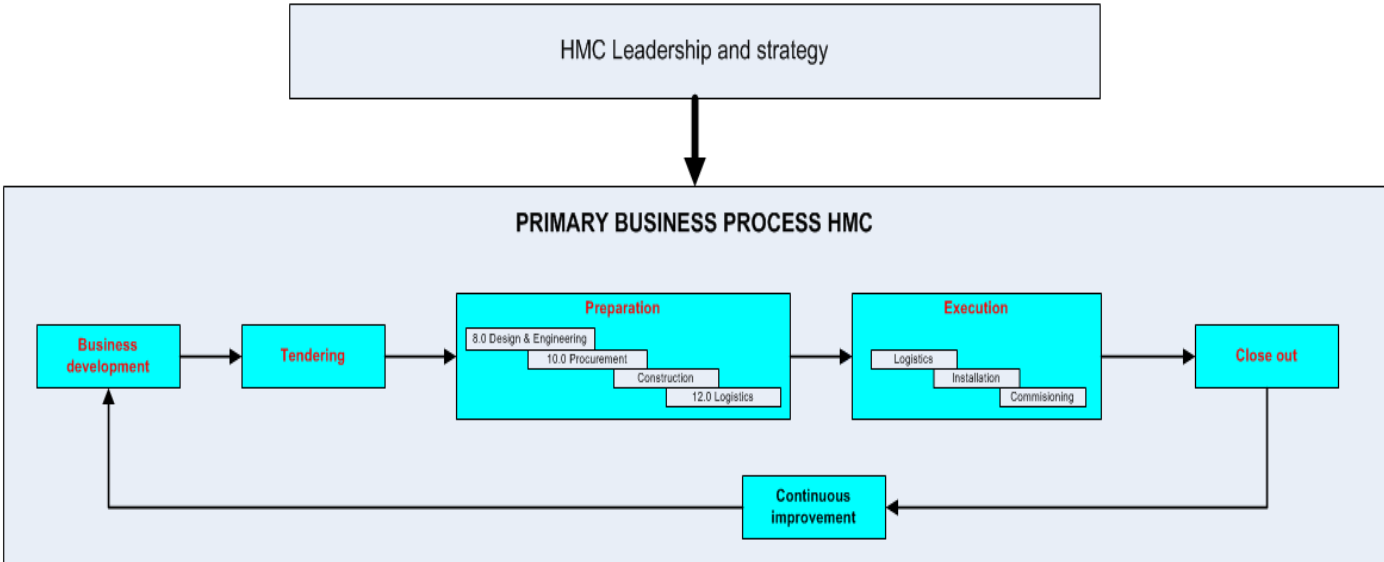


Table 5: HMC primary business process (source: HMC management system.ppt from the QA/SHE presentation on the HMC intranet)

New projects start from an initiative by one of HMC’s clients, which are the oil and gas production companies such as Shell and BP. The projects that are executed by these oil majors consist out of multi-million dollars and cover several years of planning and execution. Lobbying for projects starts in very early phases. Based on the information exchanged, HMC might receive a request for a tender. Another type of information is information for new types of projects, such as subsea installation projects and pipe-laying projects that HMC uses to assess its future strategy and company capabilities. This phase of pre-tendering, and searching for new opportunities is called the ‘Business Development’ phase within HMC’s primary business process.

A tender is done in the tender phase, and requires a certain engineering content on how the project shall be technically executed, a planning proposal and a price proposal. Other contents in a tender consist out of Quality, Health, Safety and Environment aspects and legal aspects.

Tendering is done by the Commercial and Tender department, which operate in the “Tendering” phase of HMC’s primary business process. In the tender phase a tender is composed by different inputs from different departments. A project manager (PM) is assigned together with a tender manager (or engineer) to compose the tender offer, and lead the tendering process that requires input from the different departments.



Figure 2: HMC’s DCV Thialf, world’s largest DCV

When the client accepts a tender, it becomes a contract for HMC and the project is continued to the “Preparation” phase. The preparation phase consists out of four sub-phases: Design and Engineering, Procurement, Construction and Logistics. HMC designs and engineers an installation manual for each project. The Technology department in the “design and engineering” phase provides drawings and calculations, in which each lift and movement is calculated to check for issues and drawn to visualize the installation for the offshore crew. A technical installation manual is compiled and delivered to the PM when it passes all checks and approvals. In the “Procurement” phase all necessary equipment and sub-contractors are assessed and procured, and fitted into the project. The procurement department and equipment department are responsible for supplying the correct status of equipment and sub-contractors. Subcontractors can be specialized welders or ROV (Remotely Operated Vehicle, see figure 7) suppliers and operators.



Figure 3: ROV

If new equipment needs to be procured and constructed, then this is done in the “Construction” phase. Examples are dedicated steel structures to reach the installed platform by foot for welders and engineers. Or a dedicated steel structure that supports



Figure 4: HMC's DCV Thialf lifting a deck platform

the slings that connect the deck or jacket to the hooks of the vessel (see figure 8). A single sling can easily weigh up to 5 tons, and multiple slings are needed to keep the object in balance.

In the “Logistics” phase of the “Preparation” phase, the prepared equipment and personnel scheduled for transportation, to secure that everything and everybody is at the right place and the right time.

Most of HMC’s projects are “T&I” projects, which stands for

Transportation and Installation. HMC does also all transportation activities and planning within those projects. HMC possesses some the world’s largest barges to transport decks and jackets in order to execute the transportations. See figure 9 for HMC’s H-851 barge. In the “Logistics” phase all planning is done to have everything and everybody positioned at the right time and the right place. The departments “Asset Management” and “Supply Chain Management” fulfil a large part in this phase, as Asset Management manages the ship, its personnel and equipment, and Supply Chain Management manages the sub-contractors. In the “Execution” phase the project is executed starting with the “Logistics” phase, the actual transportation of personnel, sub-contractors, equipment, ships and the objects of installation themselves. The transportation is done according to the earlier established logistic planning in the “Logistics” phase. Follow-up phases are the “Installation” phase and the “Commissioning” phase. In the Installation phase everything and everybody is at place, and the vessel is ready to lift the transported objects and install them (see figure 10 for an impression). The installation phase is what it is all about and is the most critical phase. Every phase previous to the installation is preparation for the installation itself. When the objects are installed, the Commissioning phase serves to finalize the installation and connect everything according to the contract. After the commissioning sub-phase, the execution phase is also finalized, and the vessel’s task is done.



Figure 5: HMC's H851 Launching Barge

In the ‘Close-out’ phase all contractual parts of the project are finalized and the installation itself is checked. A project manager guides the ‘Close-out’ phase and secures that all aspects are finalized together with the client.

The final phase of a project is the ‘Continuous Improvement’ phase. Every aspect of the project is reviewed for improvement suggestion to improve future similar projects. Client meetings are

done to gain more information on possible improvements and every department that was involved in the project is also involved in providing improvement suggestions.

This covers the primary business process of HMC. Every interviewee is selected on his/her role in the primary business process, to ensure that the interview session represents the entire primary business process of the organization.

2.3.3 Interviewee selection

The previous description of this process mentions several departments and tasks involved in the process. The topic of research, CSR, is researched on its role within the HMC organization. The following roles within HMC were selected, names of the interviewees are left out. The function is explained and its possible CSR relation is elaborated.

Business Development Analyst: Business development analyst is a function that tracks market developments and assesses HMC's capabilities to find new business opportunities for HMC. The findings of a business development analyst are communicated with the board of directors. Based on their outcome a new opportunity might be fit to tender on.

Commercial Manager: The commercial manager leads the tender engineers and commercial engineers. Commercial engineers maintain a communication with clients and lobby for tender opportunities. When a commercial engineer is successful he or she passes the tender opportunity on to a tender engineer. The commercial manager is responsible for this process and where the tendering happens. The commercial manager has insight in HMC's capabilities compared to those of competitors, and knows HMC's CSR performance compared to that of competitors.

Sr. Advisor Innovation: The senior advisor engineer is active in the continuous improvement phase and in the business development phase. Improvements from previous projects might be inputs for innovation developments. The senior innovation advisor is responsible for developments of innovation projects within the innovation department.

The Sr. advisor innovation relates to CSR because he sees where the current state of innovation is and where future innovation shall lead the company. He should know the current involvement of CSR and the potential it has to contribute to the future developments of CSR.

Project Manager (PM): A project manager becomes involved in the tendering phase of a project, where solid input is needed to assess a tender and try to win the project. It is normal that a PM becomes the PM of a project when its tender gets accepted, due to his knowledge from the tendering phase. The PM is then involved in the preparation, execution, close out and continuous improvement phase. It becomes 'his' or 'hers' project and he or she becomes responsible for the project. The project manager is the one with the 'bird perspective' on a project and is responsible for the synergy between persons and phases involved in the project.

Supply Chain Manager: The supply chain manager manages all procurement activities and relations with subcontractors. If necessary the supply chain manager can force subcontractors to act on needs from HMC. In such a way, HMC can pressure subcontractors to comply with demands such as technicalities but also CSR activities. For instance the proper safety clothing is essential and should be supplied by subcontractors to their employees. The supply chain manager can take actions if the subcontractor does not comply, such as seeking for other subcontractors that do comply.



Figure 6: HMC's Thialf after installing a jacket

QA/SHE Manager: The QA/SHE department is responsible for the Quality, Safety, Health and Environment within the company and its projects. The department and its manager assess accidents and develop lessons for improvement out of the accidents, assess projects on their risks and make projects more save, and form a source of information to the other departments of the company in the field of quality, safety, health and environment. The QA/SHE department plays a role within all of HMC's primary business phases. It is a source of information of its subjects and should provide information to all the departments, either on request or by active information provision. The manager should have knowledge of sustainability and CSR since his department is responsible for the Safety, Health and Environment aspects of the company.

Asset Manager Thialf: The asset manager Thialf is responsible to maintain the lifetime of the SSCV Thialf and keep its operational performance on the wanted level of performance. Together with the asset department Thialf the employees maintain the ship and its crew, and organize transport for the crew. The asset management operates mainly in the execution phase, but also delivers and produces information for the tendering, preparation and business development phases. CSR should play a role in the maintenance of the ship.

Equipment Manager: The equipment manager is responsible for the status of the equipment on board of the vessels. Every piece of equipment has a certain life expectancy and requirements, and it is the equipment department's task to see to it that equipment is replaced on time and that it meets the requirements. Also if there is new equipment necessary for a project, the equipment department becomes responsible for it. Sustainability and CSR should play a role in the equipment department since durability plays a role. Does the equipment department think about more sustainable solutions for certain types of equipment?

2.4 Justification

This paragraph provides arguments for the choices of the context setting.

The influence of the Dutch maritime cluster for the Netherlands initiates the choice to gather the data within the maritime industry. The industry is representable for a large part of Dutch engineering and production organizations. The choice for an offshore organization was made to ensure that the model is representable for different and dynamic organizations and corporations. The choice for an offshore corporation that leads its industry and operates in both the maritime and energy industries was made due to the diversity of its impacts. An offshore marine contractor works with heavy large structures and equipment for which it bears responsibility, it works in different environments (different types of sea and shore and different geographical locations), and it has to secure the safety of its personnel in severe conditions. Besides all the offshore conditions and operations, offshore companies possess over an engineering office that designs and plans all projects and operations in detail, and the company aims for economic profits. One can see that the impacts of an offshore contractor are very diverse and demanding.