

EcoVadis Sustainability Assessment Report

Company rated: TER HELL & CO GMBH (GROUP)

Overall score: 54 /100 July 2021

Sustainability performance: Moderate

size: M Headquarters country: Germany Risk country operations: Yes Industry: Wholesale of waste, chemicals, fertilizers and agrochemical products, and other products n.e.c.

### **TABLE OF CONTENTS**

- 1. Sustainability Performance Overview
- 2. Assessment Benefits
- 3. Assessment Process
- 4. EcoVadis Methodology
  - A. Four Themes and 21 Criteria
  - B. Seven Management Indicators
- 5. Understanding a Scorecard
  - A. Quantitative Information: Scores & Activated Criteria
  - B. Qualitative Information: Strengths & Improvement Areas
  - C. Scoring Scale
- 6. Environment
- 7. Labor & Human Rights
- 8. Ethics
- 9. Sustainable Procurement
- 10. 360° Watch Findings
- 11. Specific Comments
- 12. Contact Us
- 13. Appendix: Industry Risk Profile

### ABOUT SUSTAINABILITY

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

### **ABOUT THE ASSESSMENT**

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

## **ABOUT ECOVADIS**

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

No part of this document may be reproduced, modified or distributed in any form or manner without prior written permission from EcoVadis. Provided under contract for exclusive use by subscriber:

## **1. SUSTAINABILITY PERFORMANCE OVERVIEW**

#### Score breakdown O Insufficient O Partial O Moderate • Advanced Outstanding Sustainability performance Average score **OVERALL SCORE** ENVIRONMENT LABOR & HUMAN ETHICS SUSTAINABLE RIGHTS PROCUREMENT **60** / 100 50 / 100 7 60 / 100 **40** / 100 69<sup>th</sup> ... .... ... ... percentile

## **Overall score distribution**

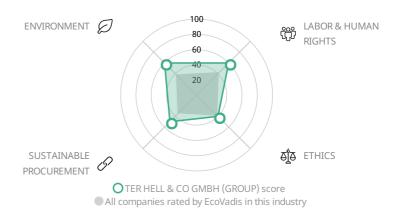


All companies rated by EcoVadis in this industry



TER HELL & CO GMBH (GROUP) has been awarded a silver medal in recognition of sustainability achievement! To receive this medal, companies must have an overall score of 54-66.

## Theme score comparison



## **Corrective Action Plan in progress**

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

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

### 2. ASSESSMENT BENEFITS

### **Understand :**

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

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

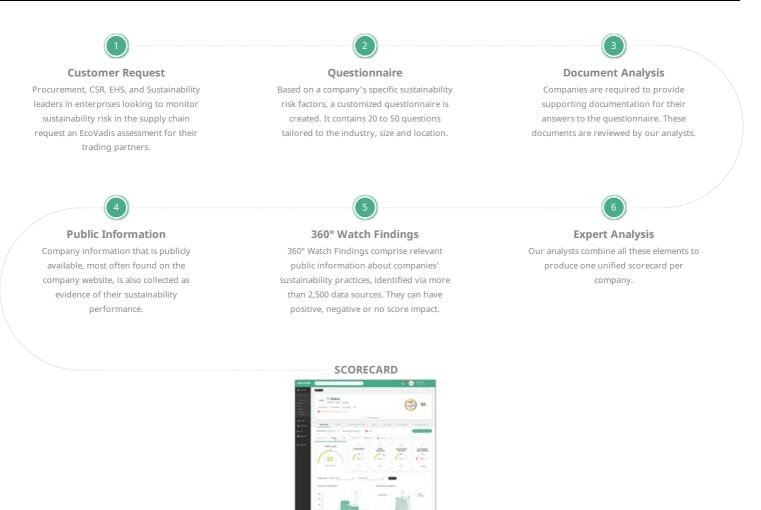
**Identify industry trends.** Discover the primary sustainability risks, regulations, hot topics and best practices related to specific industries.

### Communicate :

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

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

## **3. ASSESSMENT PROCESS**



## 4. ECOVADIS METHODOLOGY

### A. Four Themes and 21 Criteria

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

#### 21 sustainability criteria

### 1. ENVIRONMENT OPERATIONS

Energy consumption & GHGs Water Biodiversity Local & Accidental Pollution Materials, Chemicals & Waste

#### PRODUCTS

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

#### **3. ETHICS**

Corruption Anticompetitive Practices Responsible Information Management





### HUMAN RESOURCES Employee Health & Safety

2. LABOR & HUMAN RIGHTS

Working Conditions Social Dialogue Career Management & Training

### HUMAN RIGHTS

Child Labor, Forced Labor & Human Trafficking Diversity, Discrimination & Harassment External Stakeholders Human Rights

4. SUSTAINABLE PROCUREMENT Supplier Environmental Practices Supplier Social Practices



#### **B. Seven Management Indicators**

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



#### Policies (weight: 25%)

1. Policies: Mission statements, policies, objectives, targets, governance

2. Endorsement: Endorsement of external sustainability initiatives

#### Actions (weight: 40%)

3. Measures: Measures and actions implemented (e.g. procedures, training, equipment)

- 4. Certifications: Certifications and labels (e.g. ISO 14001)
- 5. Coverage: Coverage of measures and actions

#### Results (weight: 35%)

- 6. Reporting: Reporting on Key Performance Indicators (KPIs)
- 7.360: Condemnations, Controversies, Awards

## 5. UNDERSTANDING A SCORECARD

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

# A. Quantitative Information: Scores & Activated Criteria

#### **Theme Scores:**

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

#### **Activated Criteria:**

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

#### Non-activated

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

#### Medium

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



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

#### Risk countries only

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

### C. The Scoring Scale

## B. Qualitative Information: Strengths & Improvement Areas

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

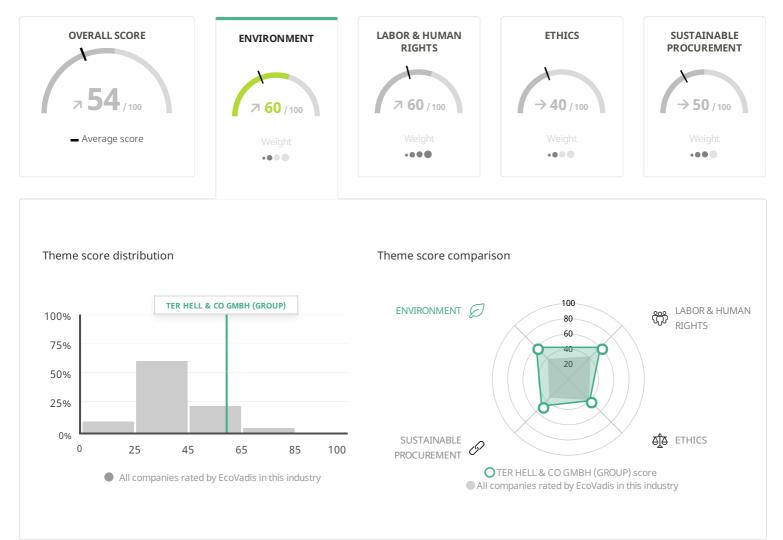
All improvement areas are automatically added to the company's Corrective Action Plan. They are pre-organized by priority. The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate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

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

## 6. ENVIRONMENT

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

## **Environment Score Breakdown**



#### **Environment: Activated Criteria**

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

#### **Environment: Strengths & Improvement Areas**

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

Weight • • •

### Environment

Strengths (14)

#### Policies

Environmental policy on some relevant issues [i.e. customer health & safety]

#### Information

The company has formalized statements, commitments, and operational objectives on the management and mitigation of its environmental footprint, focusing on some material issues. The existing policy does not cover all the major environmental issues the company is confronted with.

#### Guidance

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

#### Endorsement of the Responsible Care Global Charter

#### Information

The company demonstrates evidence of its membership as a Responsible Care Global Charter member.

#### Guidance

Responsible Care is a global, voluntary initiative developed by the chemical industry. It runs in 52 countries whose combined chemical industries account for nearly 90% of global chemical production. The signatories agree to commit themselves to improve their performances in the fields of environmental protection, occupational health and safety protection, plant safety, product stewardship and logistics, as well as to continuously improve dialogue with their neighbors and the public, independent from legal requirements.

#### Endorsement of the United Nations Global Compact (UNGC)

#### Information

The UN Global Compact is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anticorruption. The company is a formal signatory of this initiative.

#### Guidance

The United Nations Global Compact is a United Nations strategic policy initiative to encourage businesses worldwide to adopt sustainable and socially responsible policies, and to report on their implementation. Companies sign the initiative and then are required to provide overviews of their management system through a mandatory disclosure framework (annual publication of a Communication on Progress [COP]).

#### Actions

Purchase and/or generation of renewable energy

Company-specific emergency preparedness and response procedure regarding customer health and safety

#### Energy and/or carbon audit

#### Information

The company has provided supporting documentation demonstrating that it has performed an energy audit or carbon assessment.

#### Guidance

An energy audit is an inspection, survey and analysis of energy flows, within a building, process or system to reduce energy consumption. An energy audit is the first step in identifying opportunities to reduce energy expense and carbon footprints. Carbon assessment or carbon footprint is a measure of the amount of CO2 or other GHG emissions of a defined process expressed as carbon dioxide equivalent and this can be done using a carbon footprint calculator.

Communication to downstream users regarding the use of dangerous substances and/or substances of very high concern (SVHC)

#### **Registration of substances to the ECHA**

#### Information

The company has performed a registration of substances to the ECHA, with respect to the requirements defined by the REACH Directive.

#### Guidance

REACH (Registration, Evaluation and Authorization of Chemicals) is a regulation of the European Union that addresses the production and use of chemical substances as well as their potential impacts on both human and environmental health. The regulation requires that all companies manufacturing or importing chemical substances into the European Union in quantities of one tone or more per year register these substances to the European Chemicals Agency (ECHA) in Helsinki, Finland..

Provision of services for reducing paper/carton consumption

#### Regular training on work processes for labeling, storing, handling and transporting hazardous goods

#### Information

The company has provided supporting documentation demonstrating that it provides regular training on work processes for labeling, storing, handling and transporting hazardous goods

#### Guidance

Proper labeling of hazardous substances might include alignment with the Globally Harmonized System (GHS) of Classification and Labeling of Chemicals or other regional schemes like TSCA, IESCS. The company may also train its employees regarding the proper storage and handling of hazardous goods, such as procedures to avoid accidental spills or instructions on the use of appropriate personal protective equipment (PPE) in the handling of hazardous goods. Transportation procedures might include checklists for loading/unloading hazardous goods or procedures in place to ensure that all necessary information is included on documents for consignment of hazardous goods.

#### Product inventory & calculated volumes for REACH

#### Provision of safety data sheets (SDS) adapted for the REACH regulation

#### Information

The company issues safety data sheets which are compliant with the European REACH regulations.

#### Guidance

Those safety data sheets are forms which contain detailed data regarding the chemical and physical properties of a particular substance (or mixture). They include information on its hazards and instructions for handling, disposal and transport and also first-aid, fire fighting and exposure control measures.

### Dedicated feedback channel on health & safety issues of products

#### Information

The company has implemented a channel for collection of external feedback regarding any potential health and safety issues of the company's products.

#### Guidance

External sources can provide feedback regarding any issues with the health and safety of products through a channel that is set up by the company. This is a good way for the company to be able to monitor and receive feedback regarding any potential health and safety risks to the customers, that may stem from their products. This can help reduce and/or remove the dangers that products could potentially pose on customers. By implementing a feedback program, the company can greatly reduce the risks as well as reduce the number of recalls. The company can greatly reduce the risks faced by its customers and their families as well as reduce the number of health and safety incidents for their customers who use their products.

#### Results

Materiality analysis in sustainability reporting

#### Improvement Areas (8)

#### Policies

Medium

Inconclusive documentation for environmental policies on some relevant issues [e.g. energy consumption & GHGs, materials, local & accidental pollution]

#### Information

The company has either provided no supporting documentation on policies, or provided commitments that do not cover all the major environmental issues the company is confronted with, or has provided supporting evidence that was not approved due to quality/acceptance requirements. e.g. company name, recent date (8 years).

#### Guidance

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

#### Actions

Medium

No information regarding certification of an environmental management system



Declares measures on local & accidental pollution (e.g. noise, dust, spills), but no supporting documentation available

#### Information

The company declares it has implemented actions regarding local & accidental pollution issues, however no information was found on this topic within the supporting documentation.

#### Guidance

Some examples of actions on this topic include: implementation of companyspecific emergency preparedness and response procedures, measures to avoid emissions of dust or particles, and regular and formalized soil testing to check soil contamination of heavy metals.

Results

High

Reporting available on environmental issues, but some material topics are not covered

#### Information

There is some evidence of formal reporting on environmental issues in the supporting documentation. It may include key performance indicators (KPIs), or statistical figures. However reporting elements may be limited in terms of quality or quantity, may not cover the main issues, or reporting is not regularly updated.

#### Guidance

Based on the information provided for the assessment, reporting does not cover a major portion of relevant issues. To improve the quality of reporting, KPIs could include material issues for the company's environmental performance. For example, annual figures on electricity consumption and GHG emissions, waste management, or any other available KPIs. For more information on the specific environmental performance KPIs please refer to the GRI Standards. Download the How-to Guide on this topic here (in English).

 Low
 Declares reporting on total energy consumption, but no supporting documentation available

 Low
 No information on reporting on total weight of hazardous waste

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

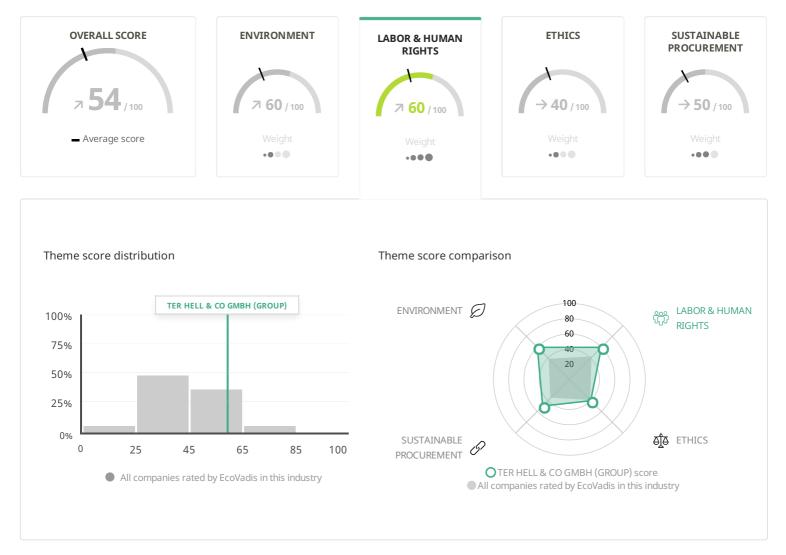
 Low
 No information on reporting on total weight of non-hazardous waste

 Low
 Declares reporting on total gross Scope 1 and/or 2 GHG emissions, but no supporting documentation available

## 7. LABOR & HUMAN RIGHTS

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

## Labor & Human Rights Score Breakdown



#### Labor & Human Rights: Activated Criteria

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

#### Labor & Human Rights: Strengths & Improvement Areas

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

Weight

## <u>ိက္က</u>ိ Lab<u>or & Human Rights</u>

### Strengths (16)

### Policies

### Standard policy on a majority of labor or human rights issues

### Information

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

#### Guidance

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

#### Endorsement of the Responsible Care Global Charter

#### Information

The company demonstrates evidence of its membership as a Responsible Care Global Charter member.

#### Guidance

Responsible Care is a global, voluntary initiative developed by the chemical industry. It runs in 52 countries whose combined chemical industries account for nearly 90% of global chemical production. The signatories agree to commit themselves to improve their performances in the fields of environmental protection, occupational health and safety protection, plant safety, product stewardship and logistics, as well as to continuously improve dialogue with their neighbors and the public, independent from legal requirements.

#### Endorsement of the United Nations Global Compact (UNGC)

#### Information

The UN Global Compact is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anticorruption. The company is a formal signatory of this initiative.

#### Guidance

The United Nations Global Compact is a United Nations strategic policy initiative to encourage businesses worldwide to adopt sustainable and socially responsible policies, and to report on their implementation. Companies sign the initiative and then are required to provide overviews of their management system through a mandatory disclosure framework (annual publication of a Communication on Progress [COP]).

#### Actions

### Additional leave beyond standard vacation days

### Information

The company has official measures to promote work-life balance in place, which have been found within the supporting documentation. The company provides additional leave beyond vacation days mandated by local regulations.

### Guidance

The company has implemented working practices that acknowledge and aim to support the needs of staff in achieving a balance between their home and working lives. The company provides additional days of leave for employees, outside of standard vacation days mandated by regulations. Additional days of leave can include paternal leave, bereavement leave, jury duty, election day leave, and sabbatical leave.

© Copyright EcoVadis 28 July 2021 08:49:14 - All rights reserved www.ecovadis.com | +33 (0) 1 82 28 88 88 | support@ecovadis.com

#### **Employee satisfaction survey**

#### Information

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

#### Childcare services or allowance

#### Information

The company has official measures to promote work-life balance in place, which have been found within the supporting documentation. The company provides services and/or an allowance for child care.

Guidance

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

#### Guidance

The company has implemented working practices that acknowledge and aim to support the needs of staff in achieving a balance between their home and working lives. The company provides an allowance to help employees cover the costs of child care, or the company provides services that can help employees who need child care during work hours for their children.

#### Flexible organization of work available to employees (e.g. remote work, flexitime)

#### Information

The company has official measures to promote work-life balance in place, which have been found within the supporting documentation. The company provides flexible hours and organization for employees to work.

#### Guidance

The company has implemented working practices that acknowledge and aim to support the needs of staff in achieving a balance between their home and working lives. The company has supporting documentation showing a flexible organization of working hours is provided for employees, which can include evidence of options for part-time work, telecommuting or remote work, jobshares, and other forms of variable work schedules.

#### Emergency preparedness plan to all impacted employees (e.g. fire drills)

#### Information

The company has conducted an emergency preparedness plan to protect all impacted employees from potential hazards.

#### Guidance

Some potential examples of measures could include building evacuation drills ("fire drills"), sheltering from severe weather such as tornadoes, "shelter-inplace" from an exterior airborne hazard such as a chemical release and protective action when faced with an act of violence.

#### Employee health & safety detailed risk assessment

#### Information

The company carries out employee health & safety detailed risk assessments

#### Guidance

The company has carried out detailed risk assessment of health and safety. Occupational health and safety risk assessments are a crucial step in the prevention process. They involve the identification of all the potential hazards an employee may face while carrying out regular duties and which type of employees may be more exposed to hazards (by job function). The level of risk, records of significant findings and proposition of preventive actions are also highlighted, in addition to plans for regular review of the risk assessment. If applicable, the results of a health and safety risk assessment should be made available to relevant stakeholders such as employees, members of the health and safety committee, staff representatives, the occupational physicians, and labor inspectors.

#### Regular assessment (at least once a year) of individual performance

#### Information

The company carries out regular assessments or appraisal of individual performance at least on a yearly basis for employees

#### Guidance

The company has implemented regular assessment of employee performance. Regular assessments of employees aim to evaluate employee individual performance and productivity, combining both written and oral elements, and are based on a systematic and periodic process linked with a pre-established criteria and organizational objectives. The best practice concerning this criteria is to have a review with the employee at least annually, and to include employee self-assessments aimed at maintaining employee engagement in their own performance and overall organizational objectives. Setting and measuring goals related to the employee's career objectives, as well as including manager and peer feedback on the employee's performance are all important components in this regular assessment process.

#### Interactive session with employees regarding working conditions

#### Information

The company has an interactive communication session with employees on working conditions.

#### Guidance

Interactive communication strategies help and allow companies to receive input and feedback directly from employees. These sessions should focus on working conditions & benefits. This assists companies in effectively running their business and helps eliminate or reduce workplace mistakes, oversights and inter-office conflict. Proactive strategies can include creating a discussion agenda, communication policies and structured workshops between employees and management.

#### Active preventive measures for Repetitive Strain Injury (RSI)

#### Information

The company has implemented active preventive measures for Repetitive Strain Injuries (RSIs).

#### Guidance

RSIs are occupational injuries to muscles, tendons or nerves caused by repetitive tasks, muscular efforts, vibrations, or sustained or awkward postures when performing a task. They include carpal tunnel syndrome (in the wrist) as well as shoulder, neck and back problems (ILO). A similar term is Cumulative trauma disorder ( or 'CTD' in the U.S.). Some examples of measures include, ensuring variation, providing an ergonomic work environment, setting priorities to decrease work pressure, and including long, short and micro breaks during working hours.

#### Setting of individual career plan for all employees

#### Information

The company has implemented mechanisms to help employees in setting individual career plans

#### Guidance

Career planning is an ongoing process that can help employees manage their learning and development/progress within the company. It is also a key component of a company's attraction and retention strategy. The company has mechanisms in place to provide career opportunities to employees, allowing them to access to promotions and higher pay. For example, an individual development plan can be put in place by analyzing skills and competencies needed by the employees to achieve their short, mid and long term goals. This process should also be coupled with the annual review process of the employee.

#### Training of relevant employees on health & safety risks and best working practices

#### Information

The company provides training to relevant employees on health and safety risks and best working practices

#### Guidance

The company has implemented training on health and safety issues. Safety training aims at implementing health and safety procedures into specific job practices and at raising staff awareness and skills to an acceptable standard. For example, safety training covers topics such as accident prevention and safety promotion, safety compliance, use of personal protective equipment, chemical and hazardous materials safety, and workplace emergency response procedures. A best practice is to have a training matrix which helps to keep track of which employees have been trained, the date of the training, the training topic, and expected dates for refresher trainings. Monitoring of training attendance certificates is also suggested. It is also a best practice to have the training carried out in the language that the employees understand best and to carry out tests or quizzes to ensure training concepts have been successfully transmitted to participants.

#### Results

Reporting on average training hours per employee

Materiality analysis in sustainability reporting

Improvement Areas (9)

#### **Policies**



Inconclusive documentation for labor and human rights policies on some relevant issues [i.e. working conditions, career management and training]

#### Information

The company has either provided no supporting documentation provided on policies, or provided commitments that do not cover all the major labor & human rights issues confronted by the company, or has provided supporting evidence that was not approved due to quality/acceptance requirements. e.g. company name, recent date (8 years).

#### Guidance

A standard labor and human rights policy includes commitments and/or operational objectives on the main labor and human rights risks the company faces. It is communicated to internal and external stakeholders through a formal dedicated document. A standard labor and human rights policy contains qualitative objectives/commitments specific to those issues. The policy should also incorporate some of the following elements: scope of application, allocation of responsibilities, quantitative objectives, and review mechanisms.



No quantitative target on labor and human rights issues

#### Information

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

#### Guidance

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

#### Actions

Medium

No information regarding certification of a labor and human rights management system

No information on measures regarding structured social dialogue (e.g. collective agreements)

#### Information

No company declaration and no evidence within the supporting documentation on actions implemented on structured social dialogue.

#### Guidance

Some examples of actions on this topic include collective bargaining agreements on specific labor practices issues, implementation of a European Works Council and election of employee representatives.

Low

Declares measures on diversity, discrimination, and harassment, but no supporting documentation available

#### Information

The company declares having measures on discrimination and/or harassment issues in place but there is no evidence within the supporting documentation provided by the company.

#### Guidance

Discrimination refers to the different treatment given to people in hiring, remuneration, training, promotion, and termination which is based on race, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation or age (source: ISO 26000). Harassment (as per the US Equal Employment Opportunity Commission) refers to the unwelcome conduct based on the same criteria mentioned above. Offensive conduct may include, but is not limited to, offensive jokes, slurs, physical assaults or threats, intimidation, insults, and interference with work performance. Examples of measures might include the presence of complaint and reporting mechanisms, actions implemented for the integration of disabled people in the company, actions to promote gender and racial equality in the workplace, and awareness training on these issues. Download the How-to Guide on this topic here.

Results

Hiał

Reporting available on labor and human rights issues, but some material topics are not covered

#### Information

Guidance

There is some evidence of formal reporting on labor practices or human rights issues in the supporting documentation. It may include key performance indicators (KPIs), or statistical figures. However reporting elements may be limited in terms of quality or quantity, may not cover the main issues, or reporting is not regularly updated.

Based on the information provided for the assessment, reporting does not cover a major portion of relevant issues. To improve the quality of reporting, KPIs could include injury rates, number of employees covered by social benefits, number of employees trained on discrimination, or the % of employees covered by collective bargaining agreements just to name a few. For more information on examples of specific labor and human rights related KPIs, please refer to the Global Reporting Initiative. Download the How-to Guide on this topic here (in English).

Declares reporting on accident frequency rate, but no supporting documentation available

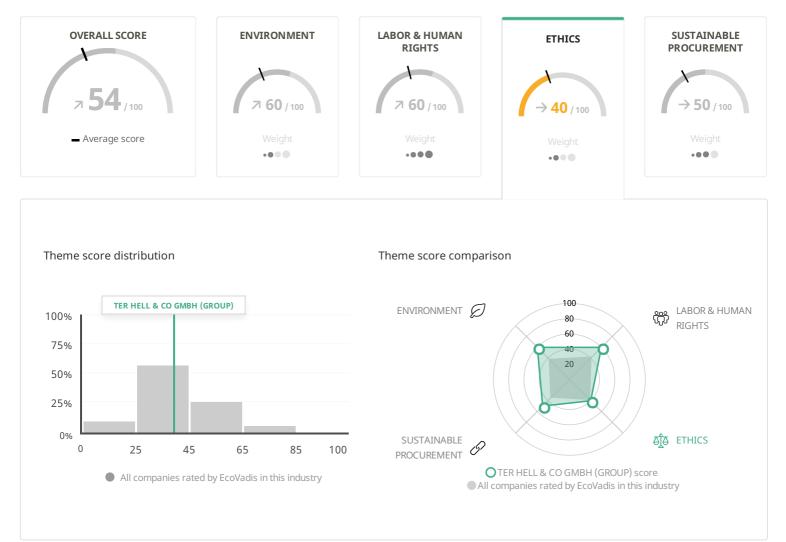
Declares reporting on accident severity rate, but no supporting documentation available

Declares reporting on percentage of women in top executive positions, but no supporting documentation available

## 8. ETHICS

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

## **Ethics Score Breakdown**



#### **Ethics: Activated Criteria**

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

#### **Ethics: Strengths & Improvement Areas**

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

#### Weight 🛛 💿 💿

## ခ်ို့ခံ Ethics

#### Strengths (7)

#### Policies

#### Policy on information security

#### Information

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

#### **Policies on corruption**

#### Information

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

#### Guidance

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

#### Guidance

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

#### Endorsement of the United Nations Global Compact (UNGC)

#### Information

The UN Global Compact is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anticorruption. The company is a formal signatory of this initiative.

#### Guidance

The United Nations Global Compact is a United Nations strategic policy initiative to encourage businesses worldwide to adopt sustainable and socially responsible policies, and to report on their implementation. Companies sign the initiative and then are required to provide overviews of their management system through a mandatory disclosure framework (annual publication of a Communication on Progress [COP]).

#### Actions

Implementation of a records retention schedule

Awareness training to prevent information security breaches

#### Information

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

#### Guidance

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

#### Measures to protect third party data from unauthorized access or disclosure

#### Information

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

#### Guidance

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

#### Results

Materiality analysis in sustainability reporting

#### Improvement Areas (7)

#### Actions

High

No supporting documentation regarding an effective whistleblower procedure to report ethics issues

### Information

No company declaration and no evidence within the supporting documentation regarding presence of an effective whistleblower procedure to report business ethics issues within the company's operations.

#### Guidance

A whistleblower procedure is a grievance mechanism for stakeholders to report any wrongdoings, concerns or breaches of the company business ethics policies. An effective whistleblower procedure must provide stakeholders with an identified communication channel to report their concerns, as well as protect the whistleblowers' confidentiality and rights to non-retaliation. The procedure may also be handled by a third party.

High

No supporting documentation regarding an ethics due diligence program on third parties

#### Information

No company declaration and no evidence within the supporting documentation regarding the implementation of systematic compliance and due-diligence measures when dealing with third-party intermediaries (i.e. commission agents, brokers, sales representatives, distributors, contractors, customs brokers, consultants) acting on its behalf.

#### Guidance

Provisions in key international laws hold companies liable for business ethics related misconduct committed in the context of their relationships with third parties (i.e. their agents, consultants, suppliers, distributors, joint-venture partners, or any individual or entity that has some form of business relationship with the organization). Given the risk exposures caused by third-parties, it is important that companies have adequate due diligence procedures in place. Due diligence is the process of gathering independent information to gain an understanding of the risks associated with a third party and visibility of its compliance management systems which address these risks. It can involve background checks and screenings of third party by means of sanction lists, tracking adverse media reports and identifying links to politically exposed persons, assessments of third parties on their own ethics & compliance programs and risk controls. Companies should provide documentation of their procedures that demonstrate how these due diligence efforts are undertaken.



No supporting documentation regarding awareness trainings on corruption

#### Information

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

#### Guidance

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



No supporting documentation regarding audits of control procedures to prevent corruption

#### Information

No company declaration and no supporting documentation evidence provided on audits of internal controls relating to anti-corruption issues within the company's own operations.

#### Guidance

Internal controls (for example four-eyes principle, job rotations, among others) are necessary to regularly monitor the effectiveness and proper implementation of actions put in place to support anti-corruption & bribery policies. Periodic audits of those controls, done either through an external third party that performs business ethics audits or an internal audit team, are carried out to ensure their effectiveness and provide reasonable assurance that internal processes are being adhered to.



No supporting documentation regarding approval procedure for sensitive transactions (e.g. gifts, entertainment)

#### Information

No company declaration and no evidence within the supporting documentation regarding the implementation of a verification process for sensitive transactions.

#### Guidance

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

Low

No supporting documentation regarding corruption risk analysis performed

#### Information

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

#### Guidance

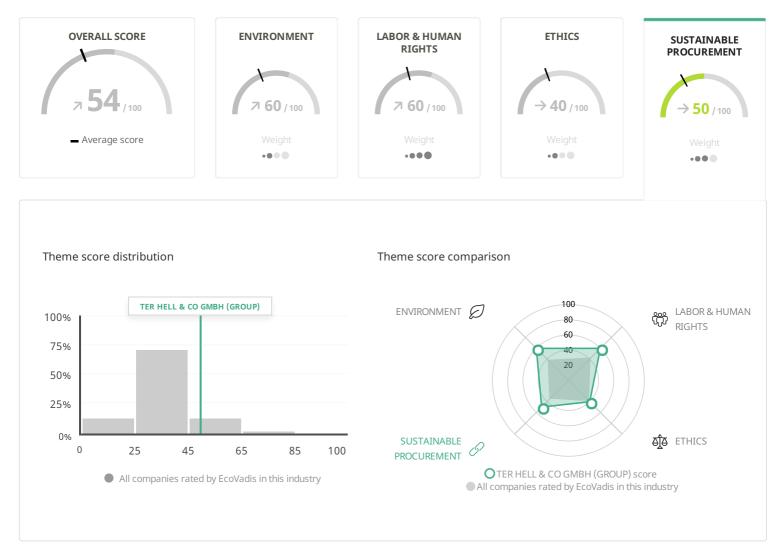
Risk assessment are a formal process of evaluating and predicting the consequences (positive or negative) of a hazard and their likelihoods/probabilities. Periodic corruption and bribery risk assessments allow a company to identify potential bribery and corruption risks, rate the likely occurrence and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



## 9. SUSTAINABLE PROCUREMENT

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

## Sustainable Procurement Score Breakdown



#### Sustainable Procurement: Activated Criteria

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

#### Sustainable Procurement: Strengths & Improvement Areas

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

#### Sustainable Procurement

Weight 🛛 💿 💿

#### Strengths (7)

#### Policies

0

Endorsement of external initiative on sustainable procurement issues [Roundtable on Sustainable Palm Oil (RSPO)]

#### Information

There is evidence of public adherence to an external initiative on sustainable procurement issues or membership in a voluntary initiative on sustainable procurement issues.

#### Guidance

An endorsement is a company's commitment to meeting objectives or principles that have been defined by external organizations. The company must be listed as an active member of the initiative website. Such initiatives can encompass many sustainable procurement issues, be specific, intergovernmental, multistakeholder, business-led, cross-sector or sector-specific. Examples include Sustainable Purchasing Leadership Council, Sustainable Apparel Coalition, Bettercoal, Clean Shipping Network, Business Social Compliance Initiative (BSCI), etc.

#### Sustainable procurement policies on both supplier environmental and social practices

#### Information

The company has formalized statements, commitments, and/or operational objectives on the management of its sustainable procurement policies. The existing policy covers both environmental and social factors that the company may be confronted with.

#### Guidance

The standard sustainable procurement policy includes commitments and/or operational objectives on all material sourcing risks the company faces. It is communicated to internal and external stakeholders through a formal dedicated document. A comprehensive sustainable procurement policy also includes additional organizational elements such as a regular review mechanisms, an allocation of responsibilities, and a clearly defined scope of application.

#### Actions

#### On-site audits of suppliers on environmental or social issues

#### Information

The company's supporting documentation demonstrates evidence of on-site supplier audits on environmental and/ or social issues through audit reports or third party audit certificates.

#### Guidance

Evidence of internal/external on site audits is recent enough (i.e. less than 12 months). Audits can be announced or unannounced and are systematically conducted at least for suppliers most exposed to CSR risks. External audits are carried out by credible third party auditors and recognized environmental and/or social auditing standards are utilized (e.g. SMETA, EICC). Audits are directly conducted via field visits, i.e. on the suppliers' operational sites and/or business premises.

#### Regular supplier assessment (e.g. questionnaire) on environmental or social practices

#### Information

The company provides evidence in supporting documentation of supplier assessments (in-house, 3rd party, or self-assessments) on environmental (including regulatory issues), social and/or ethical issues.

#### Guidance

Supplier CSR assessments are an effective way to obtain and validate pertinent information from suppliers on CSR issues to facilitate a better understanding of supplier performance. These are often requested by the company undergoing the EcoVadis evaluation to their own suppliers. CSR supplier assessments can be done through checklists, questionnaires or online forms and can be conducted by the client (undergoing the EcoVadis evaluation), a reliable third party or by the supplier itself. The objectives of such assessments are to identify general and sustainability-related practices as well to help identify high-risk suppliers and the need for further risk mitigation actions.

#### Results

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

Reporting on the percentage of certified palm and/or palm-based products

Materiality analysis in sustainability reporting

#### Improvement Areas (5)

#### Policies



Inconclusive documentation for policies on the purchase of palm oil and/or palm-based products from sustainable sources

#### Actions

High

Declares having a supplier CSR code of conduct, but no supporting documentation available

#### Information

The company declares it has a supplier Code of Conduct (i.e. a document that comprises requirements on environmental, labor and/or ethical issues to be followed by its suppliers or subcontractors). However, no evidence of this document was found in the supporting documentation.

#### Guidance

Supplier Codes of Conduct outline the company's expectations on their suppliers' practices on the following topics: responsible environmental management, implementation of safe working conditions, treatment of their employees with respect and dignity, and ethical business practices. It can also include information on how the Code will be monitored and reviewed and how violations of the Code will be handled.

High

No information on social or environmental clauses being included in supplier contracts

#### Information

No company declaration and no evidence within the supporting documentation on the social or environmental clauses being included in supplier contract

#### Guidance

Provisions/clauses in business contracts that cover social & environmental issues which are not directly connected to the subject matter of the specific contract. It's a tool defining the behaviour/setting the expectations and for engaging with suppliers on sustainability. Commercial legal contract between the company and its supplier, usually mention termination of contract when expectations concerning CSR issues are not met.



Declares conducting CSR risk analysis (i.e. prior to supplier assessments or audits), but no supporting documentation available

#### Information

The company declares carrying out an in-depth screening of its spend categories to map potential CSR risk but there is no evidence within the supporting documentation provided by the company.

#### Guidance

CSR risk mapping allows companies to identify, prevent and reduce social and environmental risks in the supply chain. The company can conduct a CSR risk mapping of its suppliers based on criteria such as procurement category, geographical presence of suppliers and total spend. CSR risk mapping is done before deciding to carry out assessments or audits in order to select which suppliers should receive assessments or audits.

#### Results



Insufficient number of KPIs disclosed on sustainable procurement issues

#### Information

There is some evidence of formal reporting on sustainable procurement issues in the supporting documentation. It may include key performance indicators (KPIs), or statistical figures. However reporting elements may be limited in terms of quality or quantity, may not cover the main issues, or reporting is not regularly updated.

#### Guidance

Based on the information provided for the assessment, reporting does not cover a major portion of relevant issues. To improve the quality of reporting, KPIs could be sector-specific and include for instance: % of suppliers assessed or audited on CSR issues, % of buyers trained on sustainable procurement, % of raw materials purchased that are recycled materials, % of products purchased with an eco-label (Source: Global Reporting Initiative G3). Download the How-to Guide on this topic here (in English).

## 10. 360° WATCH FINDINGS

11 May 2021	
No records found for this company on Compliance Database	
null	
→ No sco	re impact
→ No scc	re impact

360° Watch Findings comprise relevant public information about companies' sustainability practices that have been identified via more than 2,500 data sources (including NGOs, press and trade unions). 360° Watch Findings are incorporated into the EcoVadis assessment and can have positive, negative or no score impact.

## EcoVadis is connected to the following international sources:

- Sustainability networks and initiatives (e.g. AccountAbility, Business for Social Responsability, CSR Europe)

- Trade unions and employers' organizations

- International organization (e.g. United Nations, European Court of Human Rights, Global Compact, International Labor Organization, World Bank)

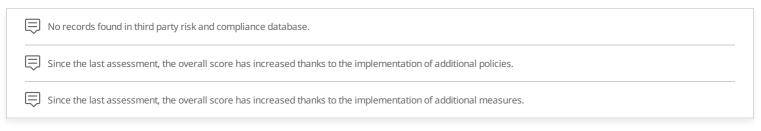
- NGOs (e.g. China Labor Watch, Greenpeace, WWF, Movimento Difesa del Cittadino)

- Research institutes and specialized press (e.g. CSR Asia, Blacksmith Institute, Corpwatch)

## **11. SPECIFIC COMMENTS**

Additional comments from our analysts pertaining to the assessment.

## Specific comments



## **12. CONTACT US**

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

## **APPENDIX:**

## **INDUSTRY RISK PROFILE**

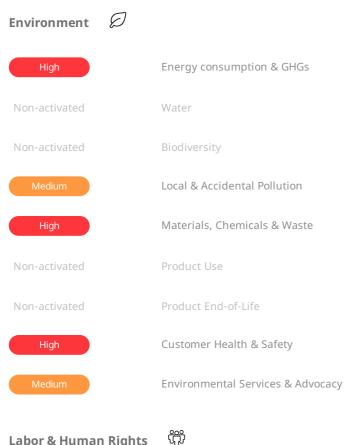
Discover the primary sustainability risks, regulations, hot topics and best practices related to specific industries.

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

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

## **CRITERIA ACTIVATION BY THEME:**

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



### Labor & Human Rights

High	Employee Health & Safety			
Medium	Working Conditions			
Medium	Social Dialogue			
Medium	Career Management & Training			
High	Child Labor, Forced Labor & Human Trafficking			
Medium	Diversity, Discrimination & Harassment			
High	External Stakeholder Human Rights			
Ethics al				
Medium	Corruption			

Non-activated

Anticompetitive Practices

0



Responsible Information Management

### Sustainable Procurement

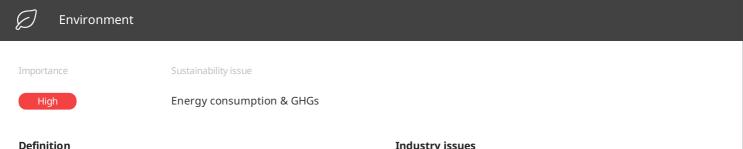


Supplier Environmental Practices

Supplier Social Practices

## **KEY SUSTAINABILITY ISSUES**

Find qualitative explanations of the key sustainability issues and risk associated with Wholesale of waste, chemicals, fertilizers and agrochemical products, and other products n.e.c.



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

## Industry issues

For wholesale companies, energy consumption and greenhouse gas emissions come primarily from electricity and fuel use for warehouses and offices and from the transportation of goods[1]. In the US, lighting in warehouses accounts for 60% of total electricity usage while heating accounts for 84% of natural gas usage[2]. The total cost of energy use typically accounts for 15% of a warehouse's operating budget[2], with the largest energy cost being lighting at 41%[3]. Since the recent implementation of energy legislation in many states and countries[4] [5][6], there are regulations in place that mandate companies to reduce their greenhouse gas emissions within a certain time frame, as well as sizeable incentives and tax rebates that go towards companies that are able to cut down on energy use. Energy consumption and the consequent greenhouse gas (GHG) emissions from transportation are increasingly crucial CSR issues for companies in this category. Transport emissions in the US made up 27% of total GHG emissions in the country in 2013[7]. These emissions have increased by 16% since 1990 and continue to rise at an alarming rate[7]. Similarly in the United Kingdom, road transport makes up 27% of energy consumed, contributing a large proportion of total GHG emissions[8]. This has resulted in increasing scrutiny on transportation, particularly as public awareness of climate change continues to develop. Furthermore, the likelihood of government regulations limiting energy consumption and GHG emissions is growing, posing substantial risk for companies that don't address the problem proactively. The European Commission passed legislation in 2014 addressing GHG emissions from trucks and other high occupancy vehicles[9]. There is similar legislation in the US and other countries, and governments are likely to strengthen these laws in the coming years. There are a myriad of changes, from small and low-hurdle to more extensive, which companies can implement to bring down energy consumption and greenhouse gas emissions. In warehouses and offices, lighting fixtures can be replaced with, for example, linear fluorescent or pulse start metal halide lamps, and heating and cooling systems upgraded to high efficiency models[10]. For more drastic improvements, buildings can be retrofitted to incorporate sustainable design, making use of natural lighting and other elements to reduce the need for energy use[11]. To cut down fuel-use in transportation operations and the associated greenhouse gas emissions, fuel efficient or even electric vehicles can make a significant difference. More radically, the mode of transport and/or route can be optimized in order to maximize efficiency. For example, goods previously transported by air could be shipped instead.

Medium

Local & Accidental Pollution

#### Definition

Impact from operations on local environment around company facilities: emissions of dust, noise and odor. It also includes accidental pollution (e.g. spills) and road congestion around the operation facilities.

#### **Industry issues**

Local pollution is often a consequence of normal day-to-day operations for many wholesale companies. Noise and traffic congestion from transporting goods are among the most common forms of local pollution for wholesalers. These can be significant issues, particularly when distribution centers or trucking routes are located near residential areas. A heavy truck can produce the same level of noise as over 30 cars, and can subsequently constitute a threat to health as well as quality of life[12]. Failure to address these issues can lead to negative relationships with local stakeholders. For wholesalers handling hazardous goods there are also other risks to address, primarily the danger of a toxic spill. In the United States alone there are around 30,000 chemical and other hazardous spill incidents a year[13]. Legal issues, community anger, and damaging media attention are all potential consequences of a hazardous material accident. Carefully selecting trucking routes to reduce congestion around company sites and avoid areas that are sensitive to noise can help reduce local pollution impacts from transport. Utilizing quieter braking systems in trucks and instructing drivers not to use horns unless absolutely necessary are also viable ways to reduce noise. For wholesale companies dealing with hazardous products, stringent procedures for handling these goods should be put in place to avoid the potentially disastrous impacts of a spill. These procedures should cover packaging, labelling, storage, transportation, and loading and unloading. Employees should be regularly trained on these processes and on emergency preparedness measures to ensure consistent safety and readiness in case of an accident.

#### High

Materials, Chemicals & Waste

#### Definition

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

#### **Industry issues**

This criteria is particularly important for companies involved in the wholesale of chemicals and other potentially hazardous goods. There are a number of laws that companies in this sector must take into account. For example in France and other European nations the European Agreement concerning the International Carriage of Dangerous Goods by Road (ADR) lays out regulations for the transportation of hazardous goods between countries. Similarly, the REACH requirements concern chemicals produced in, and coming into, the European Union. Wholesale companies dealing with hazardous goods must navigate the various laws and requirements in order to avoid fines and other serious sanctions. Successfully navigating these regulations must start with formal, company-wide procedures for handling, storing, and transporting hazardous goods. These procedures should leave every employee clear on their individual responsibilities. Regular awareness and training programs are also suggested. Chemical wholesalers must be aware of the risks of mixing different chemicals, which can cause harmful air emissions, such as volatile organic carbons, and even explosions. Again, clear procedures should be implemented to reduce the likelihood of an accident.



Customer Health & Safety

#### Definition

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

#### **Industry issues**

Any companies that supply products need to make sure the products are safe. The heaviest responsibility of product safety falls on manufacturers, but in many countries importers and distributors also have significant legal responsibilities with regard to the products they supply. The impacts of unsafe products can affect both direct customers of wholesalers (such as chemical manufacturers) during product use, or the end-consumer over the life of the product, and thus is a critical concern for companies in this category. When distributing materials, it is important for companies to ensure that the products they are selling conform to relevant regulations regarding dangerous chemicals and substances. The consequences of failing to meet safety responsibilities include legal action with possible fines or even criminal charges. Companies can also be sued by anyone who has been injured as a result of using their products. Wholesale businesses, even though they did not manufacture the products, can be held jointly liable by consumers and governments if a product causes harm. Additionally, in many countries governments have the authority to pursue recalls and to ban products that expose consumers to risks or death, which can cause major financial impacts for businesses, damage of reputation, and disruption of operations. To avoid facing legal trouble, wholesalers can take an active approach to preventing safety problems with the products they distribute. Wholesalers must be aware of the materials they are distributing and have control and monitoring systems in place regarding toxic or harmful substances in products. They also have a responsibility to warn consumers about potential risks of using the product by providing information to help consumers understand the risks. To further reduce liability with regard to product safety, companies can implement formal procedures to quickly address product safety incidents, such as formal product call back processes.

Medium

Environmental Services & Advocacy

#### Definition

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

#### **Industry issues**

Companies in the wholesale of waste, chemicals, fertilizers, agrochemicals, and other products can provide information to consumers on how they can mitigate indirect impacts through the purchase of a certain product or service. The mitigation of impacts can be either related to the products themselves, or to the products' life cycle. Through the proper communication tools, consumers can be adequately informed and given the opportunity to actively choose to mitigate their impacts through their purchasing decisions. Providing detailed information about the environmental and social issues associated with products is a crucial step in enabling sustainable consumption. Awareness programs can take many forms, from the inclusion of booklets to meetings and information seminars with buyers. Additionally, to empower buyers to make sustainable purchasing decisions, qualifying products can be branded with ecolabels.

## <u>ເ</u>ດັ່ງ Labor & Human Rights

Importance

Sustainability issue

High

Employee Health & Safety

#### Definition

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

#### **Industry issues**

Workers in this wholesale category can be exposed to a wide variety of health and safety hazards, depending on their specific role and work environment. Drivers, vulnerable road safety threats, are amongst the most at risk. There are around 500,000 trucking accidents every year in the US alone [14]. In the EU, approximately 4,000 people die annually in accidents involving heavy goods vehicles[15]. Warehouse workers are also exposed to various threats, including injury from lifting, falling objects, and forklifts and other machinery related accidents[16]. Companies engaged in the wholesale of hazardous goods need to take special precautions to protect their employees working with or near these products. Contact with toxic substances, for example through chemical spills or the inhalation of toxic fumes, must be avoided. As well as being an ethical matter, addressing health and safety also makes good business sense. Employees who feel safe at work have higher job satisfaction and productivity rates than those who do not[17]. Decreased time off due to injury and illness are also benefits of a robust health and safety management system[17]. Companies must take proactive precautions to ensure the safety of their workers in order to foster a safe, productive, and liability free work environment. Routine risk assessments are a good first step as they enable the identification and assessment of hazards. Providing personal protective equipment (PPE) and training on health and safety best practices for relevant workers are important further preventative measures. Truck and forklift drivers should receive special training to deal with the particular risks that they face, as should employees handling hazardous materials. For chemical wholesalers, safety data sheets and formalized storage and transport procedures should be used to reduce the risks to workers. For a robust health and safety management system wholesale companies can be certified as OHSAS 18001 compliant. As well as ensuring a safe working environment, having this certification reassures employees and external stakeholders that the company operates a responsible working environment that is compliant with regulatory requirements.

Medium

Working Conditions

#### Definition

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

#### **Industry issues**

According to a 2010 European Union survey, 18% of workers in the EU are not satisfied with their work-life balance[18]. In France, a 2003 study showed that 23.7% of wholesale and retail workers reported working beyond their official work hours[19]. A similar survey in Sweden in 2009 found that 37% of employees in this sector had to cut down on lunch breaks, work overtime, and/or bring work home at least once a week[19]. Long working hours have been associated with high levels of work intensity[18], compounding employee stress and leading to lower overall job satisfaction and productivity. These statistics demonstrate a real risk and missed opportunity for companies in the wholesale sector. There is evidence that workers with inadequate worklife balance and working conditions tend to be less productive[20] and often quit their jobs earlier, resulting in higher turnover[19]. Furthermore, workers who are fatigued, from lack of sleep or time off, are not only unmotivated, they may also place themselves and coworkers at higher risk of work-related accidents[21]. This especially pertains to drivers, machinery operators, and warehouse workers doing heavy lifting, which are common activities in the wholesale sector. There are also legal considerations as companies that lag behind laws face financial impacts through government fines and lawsuits[22][23]. Even those companies that meet the legal minimums can face employee strikes and denunciation by non-governmental organizations or labor groups and face reputational damage and disruptions. In order to avoid the negative impacts of a dissatisfied and unproductive workforce, companies should think specifically in terms of remuneration, time off, and the social benefits they provide to their employees. A happy workforce can provide many financial and operational benefits to businesses, including talent attraction and retention, building diversity in skills and personnel, reducing sickness and absenteeism, and decreasing employee stress and burnout[24]. Recommendations for employers in this sector include being familiar with local and national labor laws on minimum wage and overtime pay and maintaining time records of employees[22], as well as providing flexible working arrangements, maternity and paternity leave, and employee assistance programs[24]. Companies can also take a more proactive approach by establishing frequent communication between management and employees regarding working conditions[19].



Social Dialogue

#### Definition

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

#### **Industry issues**

Social dialogue with work councils and labor unions is an effective tool to assist companies in identifying human capital management needs, including in areas such as wages, benefits and skills development training. A vast majority of ITUC's 2014 respondents believe that workplaces with unions provide better wages, work conditions and safety, evidence of the impact that advanced social dialogue has in reinforcing human capital management strategies[25] (see Working Conditions and Career Management). Numerous factors influence the level of social dialogue with workers representatives, including national laws that outlaw labor unions, and employee apathy caused by the declining impact of unions to serve worker interests. From an internal management perspective, the challenges associated with managing social dialogue in global operations is exacerbated by the disparity in union membership across the world, currently 6.7% in the US[26], 30-35% in China[27], and over 60% in the Nordic countries[26]. According to the 2014 ITUC survey, a vast majority of respondents disapprove of their working conditions, including the wages, benefits and job security-a figure that provides tremendous opportunities for companies by implementing effective dialogue in countries that clearly lack such engagements[25]. Given the importance of social dialogue in helping establish policies and procedures that promote both employer and employee interests, companies should work to promote collective bargaining. Collaboration with work councils, labor unions or worker representatives can be leveraged to address working conditions, remuneration, skills development and occupational health and safety needs. In countries where union membership is not permitted, or are insignificant due to low member rates, companies should establish alternative modes of social dialogue that promote worker interests.

Medium

Career Management & Training

#### Definition

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

#### **Industry issues**

In addition to fair pay, social benefits and safe and stimulating working conditions, companies can include occupational skills development in their human capital management strategies. Many positions in the wholesale sector require skills in areas including sales, customer service, staff supervision, training, and back office work. At higher levels and in larger organizations, wholesale companies are dependent on professional skills such as accountancy, information technology, finance and human resource management, supply chain management and modelling, category management and data mining[28]. Over the last decade, trends in efficient supply management, including the proliferation of new technologies, have led to a need for a highly skilled and innovative workforce[28]. Additionally, workers increasingly expect occupational skills development in order to stay up-to-date on technological developments, ultimately ensuring they remain competitive. These reciprocal benefits ultimately reduce employee turnover costs, evidenced by one HBR report that finds that workers are 125% less likely to change jobs due to burnout when these needs are met[29]. To take advantage of the benefits provided by a skilled workforce, wholesale companies can develop and implement occupational training and development programs across all operations. Ongoing employee evaluations accompanied by continuous feedback can be deployed to identify skills that enable companies to place employees in positions that reflect their skill levels, allowing for promotions as skill levels increase. Lastly, companies can ensure that, when necessary, workers required to perform redundant tasks are helped to access other functional areas through training. Occupational skills development programs can benefit companies across all functional areas, and can therefore be embedded throughout all operations.



Child Labor, Forced Labor & Human Trafficking

#### Definition

Deals with child, forced or compulsory labor issues within the company owned operations.

#### **Industry issues**

Wholesale companies need to be aware of, and proactively address, the issues of child labor and forced labor. Worldwide, almost 21 million people are victims of forced labor, of which 19 million victims are exploited by private individuals or enterprises[30]. Migrants and indigenous peoples are especially vulnerable to forced labor[30]. On an even larger scale, UNICEF estimates that about 150 million children around the world can be classified as child laborers[31]. While much of this forced and child labor takes place in agriculture, mining, and manufacturing industries[30], wholesale companies can also be affected, particularly those with operations in identified high-risk countries[32]. Companies have an ethical and legal responsibility to ensure that they are not complicit in child or forced labor. In most countries, forced labor is punishable as a crime, and companies found culpable can face criminal prosecution[33]. Companies that fail to take the necessary precautions are at risk of facing these legal and reputational damages if violations come to light. Even allegations of forced labor present legal risks as well as serious threats to brand and company reputation[33]. In order to safeguard against child and forced labor violations, wholesale companies can implement various precautionary measures. Zero tolerance policies should be formalized and communicated clearly to all employees in a company Code of Conduct or policy statement[33]. All employees upon hiring should be provided with written and signed contracts, in a language that they can easily understand, specifying their rights with regard to payment of wages, overtime, and retention of identity documents[33]. Additionally, proactive measures can be implemented, such as training of auditors, human resource and compliance officers in identifying forced labor in practice[33], and checking of age and ID cards before hiring[34]. Finally, a whistleblowing procedure for child and forced labor infractions can be put in place to strengthen internal checks against violations.



Diversity, Discrimination & Harassment

#### Definition

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

#### **Industry issues**

Discrimination and diversity are key issues in any organization around the world. Risk of facing discrimination is especially acute for low-skilled employees, older and migrant workers, women, and other vulnerable groups[35]. Research has shown that women's wages around the world are on average 70-90% of men's, and gay employees are paid 3 to 30% less their non-gay counterparts[35]. In a 2009 EU survey, 58% of people surveyed considered age discrimination to be widespread in their country[36]. Discrimination can take many forms, both directly and indirectly. It can relate to recruitment, promotion, termination, compensation, training and development, and access for disabled employees, among other elements[35][37]. Workplace discrimination can lead to poor work culture and a demoralized workforce, job performance and productivity and a damaged organizational reputation[37]. Additionally, many countries have laws against workplace discrimination, and violations of these laws expose companies to potentially costly lawsuits[38]. Diversity, on the other hand, can provide multiple benefits to companies as a result of having a wide range of experiences, perspectives, and cultural understandings within the organization[38]. Diversity has been identified as a key driver of innovation and crucial for companies that want to attract and retain top talent[37]. Other business advantages include improved productivity, a better market focus, enhanced reputation, and reduced vulnerability to legal challenges[39]. To avoid the negative impacts of discrimination and reap the benefits of a diverse workforce, wholesale companies can start by implementing clear zero-tolerance policies on discrimination, and creating procedures to enforce these policies[39]. Proactive measures can be taken by training employees and managers on discrimination issues, examining potential discrimination risks that may arise from existing labor policies and practices, and taking actions to provide for the protection of vulnerable groups. Companies should also encourage employees to report on discrimination violations through safe reporting channels that protect their confidentiality.



External Stakeholder Human Rights

#### Definition

Deals with the prevention of direct and indirect human rights impacts of the companys operations on external stakeholders. External stakeholder human rights include any of the inherent rights outlined in the UN Universal Declaration on Human Rights, such as rights to property/land, rights to self-determination, rights to safety/security etc.

#### **Industry issues**

Companies around the world have an obligation to respect and promote internationally recognized fundamental human rights, particularly when operating in identified high-risk countries. In protecting human rights, companies must ensure that their business operations and business relationships do not contribute to the denial of basic human rights, including harassment and sexual harassment, violence, property rights, privacy rights, water rights, and cultural and religious rights of either their employees or the communities in which they operate[41][42]. As laid out in the UN Guiding Principles on Business and Human Rights, businesses in signatory countries are required by law to act in compliance with the respect of human rights[41]. Without proper measures in place to safeguard against human rights violations, companies risk facing legal, financial, and reputational impacts if violations come to light[43]. Conversely, businesses have much to gain from addressing human rights, and many reap benefits through enhancing risk management, reducing risks to operational continuity, and increasing worker productivity and retention[44]. In order to gauge human rights risk and help safeguard against violations, companies can identify and assess the actual or potential human rights impacts of their operations on internal and external stakeholders[41]. Findings from impact assessments should be implemented across relevant internal functions and processes, and responsibility and oversight positions allocated[41]. Companies can also develop clear policies on human rights issues and should train all relevant employees on the rights outlined in the Universal Declaration on Human Rights or other internationally recognized frameworks[42]. To add a further layer of internal checks against violations, companies can establish clear grievance mechanisms and whistleblower procedures to monitor and respond to potential human rights violations.

# **௮ඁඁ**෯ Ethics

Importance

Sustainability issue



Corruption

#### Definition

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

#### **Industry issues**

Corruption and bribery presents a constant risk for wholesale companies. According to a recent OECD report, bribes amount to approximately 19% of total transaction value in the wholesale and retail industry[45], representing a high cost of corruption in the industry. Whether it is the risk of company employees or external parties acting unethically, organizations must proactively confront these issues in order to reduce the dangers that they pose. Legal cases or allegations of corruption that come to light can seriously damage a company's reputation and can even result in the loss of a company's social 'license to operate' in the eyes of stakeholders. Furthermore, sanctions can be extremely costly. It is important to note that these risks are especially high when it comes to dealing with government entities and employees[46]. In order to mitigate the risk of corruption and bribery, companies should develop strong formal policies that apply to all employees. Employees should also be trained on corruption and bribery issues and be required to sign a company Code of Conduct or Ethics. These formal documents are most effective when they contain detailed guidelines for what constitutes corruption and bribery violations. Finally, implementation of clear disciplinary procedures for offenders and anonymous whistleblowing channels for employees to report violations will ensure a strong reduction in risk. .



**Responsible Information Management** 

#### Definition

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

#### **Industry issues**

Responsible marketing includes, among other issues, consumer data protection and privacy. This is a key issue for companies that resell waste electronic equipment. Computers and separate hard drives may still contain confidential information from their previous owners. Even if the previous owners deleted their files before discarding the equipment, in many cases data can still be retrieved[53]. One study found that over 40% of hard drives sold on eBay still contain personal and confidential information [54]. The reseller should ensure that this information does not get passed on to another party when the product is sold. Failure to do so can result in the loss of credibility and the confidence of consumers and other stakeholders. Companies reselling electronic equipment should have formalized procedures ensuring that any and all sensitive information if permanently deleted from hardware they collect. Although this can be done internally, businesses may want to consider having a third party perform the task and certify its completion. Either way, reliably handling sensitive information will boost consumer confidence and organizational credibility.

#### Sustainable Procurement

Importance

6

Sustainability issue



Supplier Environmental Practices

#### Definition

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

#### **Industry issues**

One of the most crucial issues for wholesale companies in this category is the environmental performance and practices of their suppliers. In order to have an effective environmental management system, companies must ensure that good practices extent into their supply chain, where many risks originate. More than three quarters of the greenhouse gas (GHG) emissions associated with many industry sectors come from their supply chains[47]. This is particularly true in this wholesale category where the manufacturing stage accounts for most of the greenhouse gas emissions[48]. Similarly, the majority of the waste and material consumption occurs at the manufacturing stage or earlier in the supply chain[49]. Companies can suffer if their suppliers have a negative environmental performance. Brand image and company reputation can be badly damaged if environmental harm further up the supply chain is revealed. There are also legal risks, either due to current legislation or the danger of being caught unprepared if new laws are enacted. For chemical wholesalers, regulations like the European Union REACH regulation (Registration, Evaluation, Authorization and Restriction of Chemicals) must be taken into consideration. Engaging with suppliers on environmental issues can have many positive results. As well as reducing the aforementioned risks, it can also help improve supplier relationships and lead to exchange of best practices. To mitigate environmental risk within the supply chain, wholesalers can implement policies, processes and incentives to ensure that environmental regulations are complied with and environmental performance is improved. Companies can help ensure that their suppliers are acting in an environmentally responsible way by including environmental criteria in supplier codes of conduct and contracts, by monitoring or auditing their performance, or having them complete questionnaires. Chemical wholesalers should do formal assessments of supplier's progress with regards to REACH requirements.



Supplier Social Practices

#### Definition

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

#### **Industry issues**

Wholesalers must be fully aware of how social issues in their supply chain can affect their own business. As many examples have demonstrated in recent years, supplier's maltreatment of employees can damage a company's reputation to a considerable extent[1]. Reputational damage can occur even if the company concerned is unaware of the issues or events unfolding in its supply chain. It is also important for companies to ensure that suppliers are acting socially responsible in order to mitigate the risk of supply disruptions[50]. Worker strikes, legal proceedings, and other disruptions can prevent a company from accessing critical products or resources[51]. Suppliers with substandard social practices are also vulnerable to strengthening regulations creating the risk of future liability and disruptions. There is a likelihood that some waste, chemical, fertilizer, agrochemical, or other products will be sourced from various manufacturers present in identified high-risk countries. Sourcing from risk countries compounds the risk of suppliers operating unsafe work environments, using forced or child labor, discriminating against vulnerable groups, or abusing basic human rights[52]. Companies should be proactive in mitigating these risks by selecting suppliers and partners that have at least standard social measures in place, especially regarding health and safety conditions. Wholesalers in the industry can mitigate risks by confirming supplier compliance with basic labor and human rights requirements through CSR assessments or audits. If there are any violations of social issues found within the supply chain, companies can implement processes to provide capacity-building to suppliers such as specific trainings on human rights and conflict minerals.

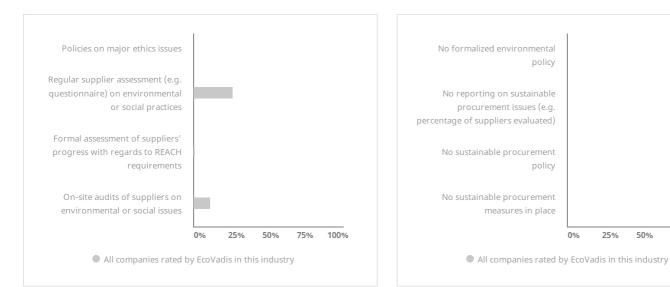
100%

75%

# ecovadis

### **Key industry Strengths**

### Key industry Improvement Areas



### Sustainability KPIs Overview

KPI	All companies rated by EcoVadis in this industry
Active whistleblowing procedure in place	36%
Audit or assessment of suppliers on CSR issues	30%
Carbon disclosure project (CDP) respondent	6%
Global Compact Signatory	10%
ISO 14001 certified (at least one operational site)	32%
OHSAS 18001/ISO 45001 certification or equivalent (at least one operational site) 21%	
Policy on sustainable procurement issues	24%
Reporting on energy consumption or GHGs	29%
Reporting on health & safety indicators	23%

### **Main Regulations and Initiatives**

### Agreement ADR (European Agreement concerning the International Carriage of Dangerous Goods by Road)

http://www.unece.org/trans/danger/publi/adr/adr\_e.html

#### A Regulatory

The agreement, adopted under the auspices of the United Nations Economic Commission for Europe,



## EU directive on batteries and accumulators and waste batteries and accumulators

http://ec.europa.eu/environment/waste/batteries/index.htm

A Regulatory

The directive, which cames into force in September 2008 aims at minimising the negative impacts of batteries and accumulators on the environment and also harmonising requirements for the smooth functioning of the internal market. It introduces measures to prohibit the marketing of some batteries containing hazardous substances such as mercury or cadmium and establishes rules for the collection, recycling, treatment and disposal of batteries and accumulators.

### 😥 Environment

#### Standard ISO 14000 (International Standard Organisation)

http://www.iso.org/iso/iso\_14000\_essentials

The ISO 14000 family addresses various aspects of environmental management

### D Environment

#### International Labor Organization's Fundamental Conventions

http://www.ilo.org/wcmsp5/groups/public/---ed\_norm/---declaration/documen ts/publication/wcms\_095895.pdf

A Regulatory

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

### ញ៉ឺ Labor & Human Rights

### Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal

#### http://www.basel.int/index.html

A Regulatory

The Basel Convention, which came into force in 1992, is the most comprehensive global environmental agreement on hazardous and other wastes. The Convention has 172 Parties and aims to protect human health and the environment against the adverse effects resulting from the generation, management, transboundary movements and disposal of hazardous and other wastes.

#### D Environment

#### EU directive WEEE (waste electrical and electronic equipment)

http://ec.europa.eu/environment/waste/weee/legis\_en.htm

A Regulatory

The WEEE directive sets collection, recycling and recovery targets for all types of electrical goods. It imposes the responsibility for the disposal of waste electrical and electronic equipment on the manufacturers of such equipment.

#### 🔗 Sustainable Procurement

#### Universal Declaration of Human Rights

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

A Regulatory

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

#### ෆීාී Labor & Human Rights

## Standard OHSAS 18001 (Occupational Health and Safety Assessment Series)

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

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

#### ື Labor & Human Rights

#### Foreign Corrupt Practices Act of 1977

#### http://www.usdoj.gov/criminal/fraud/fcpa/

#### A Regulatory

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

### ଣ୍ଡି Ethics

#### **United Nations Global Compact (10 principles)**

#### http://www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/index.html

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

### 💭 🛱 🏟 🔗 All themes

#### Standard Global Reporting Initiative's (GRI)

#### http://www.globalreporting.org/Home

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

### 💭 谠 南 🔗 All themes

#### Carbon disclosure project

#### https://www.cdp.net

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

### D Environment

#### United Nations Convention against Corruption (UNCAC)

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

Regulatory

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

ର୍ଶ୍ୱି Ethics

#### **OECD** guidelines for multinational enterprises

#### http://www.oecd.org/about/0,2337,en 2649 34889 1 1 1 1 1,00.html

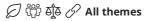
The Guidelines are recommendations addressed by governments to multinational enterprises operating in or from adhering countries. They provide voluntary principles and standards for responsible business conduct in a variety of areas including employment and industrial relations, human rights, environment,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



#### Standard ISO 26000 (International Standard Organisation)

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

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



#### Sources

**1-** [1] "Sources of Greenhouse Gas Emissions: Commercial and Residential Sector Emissions". EPA. 7 May 2015. Web. 3 June 2015

http://www.epa.gov/climatechange/ghgemissions/sources/comm ercialresidential.html

**2-** [2] "Managing Energy Costs in Warehouses". energyright solutions. 21 March 2013. Web. 3 June 2015.

http://tva.bizenergyadvisor.com/warehouses

**3-** [4] Smart Energy Design Assistance Center. Energy Smart Tips for Warehouses. Illinois: 2011.

http://smartenergy.illinois.edu/pdf/Warehouses%20Niche%20Mar ket%20Report%20FINAL%20-%2005.02.2011.pdf

**4-** [5] "Energy Independence and Security Act of 2007". U.S. Department of Energy. Web. 3 June 2015.

http://www.afdc.energy.gov/laws/eisa

**5-** [6] "Energy Efficiency Directive". European Commission. 3 March 2015. Web. 3 June 2015.

http://ec.europa.eu/energy/en/topics/energy-efficiency/energy-efficiency-directive

**6-** [7] "Assembly Bill 32 Overview". CA.gov. 5 August 2014. Web. 3 June 2015.

http://www.arb.ca.gov/cc/ab32/ab32.htm

**7-** [8] "Sources of Greenhouse Gas Emissions: Transportation Sector Emissions". EPA. 7 May 2015. Web. 3 June 2015.

http://www.epa.gov/climatechange/ghgemissions/sources/transp ortation.html

**8-** [10] Department for Transport, UK. Transport Energy and Environment Statistics 2011. UK: 2011.

https://www.gov.uk/government/uploads/system/uploads/attac hment\_data/file/8947/energy-2011.pdf

**9-** [11] "Reducing CO2 Emissions From Heavy-Duty Vehicles". European Commission. 8 May 2015. Web. 3 June 2015.

http://ec.europa.eu/clima/policies/transport/vehicles/heavy/inde x en.htm **10-** [12] Smart Energy Design Assistance Center. Energy Smart Tips for Warehouses. Illinois: 2011.

http://tva.bizenergyadvisor.com/warehouses

**11-** [13] Louisiana Workforce Commision. The Greening of Louisiana's Economy. Baton Rouge: 2011.

http://business.lsu.edu/Economic-Development/Green%20Jobs%2 0Project/NAICS%2042%20-%20Wholesale%20Trade.pdf

**12-** [1] "Noise Pollution". Edmonton Trolley Coalition. November 2014. Web. 9 June 2015.

http://www.trolleycoalition.org/noise.html

**13-** [2] "Spills and Accidents (ERNS) Database". RTKNET. 2013. Web. 9 June 2015.

http://www.rtknet.org/db/erns

14- [1] "Truck Accident Statistics". LegalInfo. Web. 4 June 2015.

http://www.legalinfo.com/content/truck-accidents/truck-accidentstatistics.html

**15-** [2] European Road Safety Observatory. Traffic Safety Basic Facts 2011. 2011.

http://ec.europa.eu/transport/road\_safety/pdf/statistics/dacota/b fs2011\_dacota\_intras\_hgvs.pdf

**16-** [3] "Shocking Warehouse Statistics". KokeInc. 5 January 2014. Web. 4 June 2015.

http://www.kokeinc.com/blog/tag/warehouse-safety-statistics/

**17-** [4] Oxenburgh, Maurice et al. Increasing Productivity and Profit through Health and Safety. London: Taylor and Francis Inc., 2004.

http://www.taksimdanismanlik.com/inc/uploads/katalog\_images/ katalogs-1075-increasing%20productivity.pdf

**18-** [1] Eurofound. Fifth European Working Conditions Survey. Luxembourg: Publications Office of the European Union, 2012.

http://www.eurofound.europa.eu/sites/default/files/ef\_files/pubd ocs/2011/82/en/1/EF1182EN.pdf

**19-** [2] Eurofound. Social Dialogue and Working Conditions. Luxembourg: Publications Office of the European Union, 2011.

http://www.eurofound.europa.eu/sites/default/files/ef\_files/pubd ocs/2011/12/en/2/EF1112EN.pdf

20- [5] Beauregard, Alexandra; Henry, Lesley. "Making the Link
Between Work-Life Balance Practices and Organizational
Performance". Human Resource Management Review. 19.1 (2009):
9-22.

http://www.sciencedirect.com/science/article/pii/S1053482208000 65X

**21-** [7] Spurgeon, A et al. "Health and Safety Problems Associated With Long Working Hours: A Review of the Current Position". Occupational and Environmental Medicine. 54.6 (1997).

http://oem.bmj.com/content/54/6/367.short

**22-** [8] US Wage and Hour Division. Wholesale and Warehouse Industries Under the Fair Labor Standards Act. Washington, DC: 2008.

http://www.dol.gov/whd/regs/compliance/whdfs10.pdf

**23-** [9] "Employment, Social Affairs & Inclusion". European Commission. Web. 3 June 2015.

http://ec.europa.eu/social/main.jsp?catId=157&langId=en

**24-** [10] "OSH Answers Fact Sheets". Canadian Center for Occupational Health and Safety. 29 May 2015. Web. 3 June 2015.

http://www.ccohs.ca/oshanswers/psychosocial/worklife balance.h tml

**25-** [1] ITUC 2014

26- [2] Harvard Business Review 2014

27- [3] ILO 2013

**28-** [1] "Future Skills Needs of the Wholesale and Retail Sector". Expert Group on Future Skills Needs. April 2010.

http://www.skillsireland.ie/media/EGFSN%20Wholesale%20Retail% 20ONLINE%20FINAL.pdf **29-** [3] Spreitzer, Gretchen and Porath, Christine. "Creating Sustainable Performance". Harvard Business Review. January 2012. Web. 3 June 2015.

https://hbr.org/2012/01/creating-sustainable-performance

**30-** [1] "Forced Labor, Human Trafficking and Slavery". International Labor Organization. Web. 3 June 2015.

http://www.ilo.org/global/topics/forced-labour/lang--en/index.ht m

**31-** [3] "Adolescence: An Age of Opportunity". UNICEF. 2011.

http://www.unicef.org/sowc2011/pdfs/SOWC-2011-Main-Report\_E N\_02092011.pd

**32-** [5] "What is child labour". International Labor Organization. Web. 3 June 2015.

http://www.ilo.org/ipec/facts/lang--en/index.htm

**33-** [6] "Strengthening Employers' Activities against Forced Labour". International Labour Organization. 2008.

http://www.ilo.org/wcmsp5/groups/public/@ed\_norm/@declarati on/documents/publication/wcms\_097734.pdf

**34-** [11] "What you can do as a company or organisation". Stop Child Labour. Web. 3 June 2015.

http://www.stopchildlabour.org/Stop-Childlabour/What-you-can-d o/As-a-company-or-organisation

**35-** [1] "Equality at work: The continuing challenge". International Labour Organization. 2011.

http://www.ilo.org/wcmsp5/groups/public/---ed\_norm/---relconf/ documents/meetingdocument/wcms\_154779.pdf

**36-** [3] "New opinion survey". European Commission. November 2009.

http://europa.eu/rapid/press-release IP-09-1686\_en.htm

**37-** [5] "Good Practice Note: Non-Discrimination and Equal Opportunity". International Finance Corporation. January 2006.

http://www.ifc.org/wps/wcm/connect/629b648048865944b8aafa6 a6515bb18/NonDiscrimination.pdf?MOD=AJPERES

**38-** [6] Crosby Burns. "The Costly Business of Discrimination". Center for American Progress. March 2012.

https://www.americanprogress.org/wp-content/uploads/issues/2 012/03/pdf/lgbt biz discrimination.pdf

**39-** [9] "Global Diversity and Inclusion -- Fostering Innovation Through a Diverse Workforce". Forbes Insights. July 2011.

http://images.forbes.com/forbesinsights/StudyPDFs/Innovation\_T hrough\_Diversity.pdf

**40-** [11] What can employers do to tackle discrimination and promote diversity?". Europa. No date.

http://ec.europa.eu/justice/discrimination/files/factsheet\_employe rs\_diversity\_en.pdf

**41-** [1] "Guiding Principles on Business and Human Rights". United Nations Human Rights Office of the High Commissioner. 2011.

http://www.ohchr.org/Documents/Publications/GuidingPrinciples BusinessHR EN.pdf

**42-** [2] "The Universal Declaration of Human Rights" United Nations. Web. 3 June 2015.

http://www.un.org/en/documents/udhr/

**43-** [4] "The Corporate Responsibility to Respect Human Rights". United Nations Human Rights Office of the High Commissioner. 2012.

http://www.ohchr.org/Documents/Publications/HR.PUB.12.2 En.p df

**44-** [5] Secretary of State for Foreign and Commonwealth Affairs. Good Business: Implementing the UN Guiding Principles on Business and Human Rights. United Kingdom: September 2013.

https://www.gov.uk/government/uploads/system/uploads/attac hment data/file/236901/BHR Action Plan - final online version 1 . pdf

**45-** [1] "OECD Foreign Bribery Report: An Analysis of the Crime of Bribery of Foreign Public Officials". OECD. 2014.

http://www.oecdbookshop.org/get-it.php?REF=5JXSWC2LZ50T&TY PE=browse

**46-** [2] "Anti-Corruption Ethics and Compliance Handbook for Business. OECD, UNODC, The World Bank. 2013.

http://www.unodc.org/documents/corruption/Publications/2013/ Anti-CorruptionEthicsComplianceHandbook.pdf **47-** [1] "Is Your Confidential Information Being Sold on eBay?", Kessler International. 2 February 2009. Web. 4 June 2015.

https://investigation.com/2009/02/02/confidential-information-sol d-ebay/

**48-** [2] "How To Erase Your Data So No One Can Ever Recover It". Business Insider. 10 March 2010. Web. 4 June 2015.

http://www.businessinsider.com/how-to-erase-your-data-so-no-on e-can-ever-recover-it-2010-3

**49-** [1] EPA. Managing Supply Chain Greenhouse Gas Emissions. United States. December 2010.

http://www.epa.gov/climateleadership/documents/managing\_sup\_plychain\_ghg.pdf

**50-** [2] "Tracking Industrial Energy Efficiency and CO2 Emissions". International Energy Agency. 2007.

https://www.iea.org/publications/freepublications/publication/tra cking\_emissions.pdf

**51-** [3] "Material Resources, Productivity and the Environment: Key Findings". OECD. Date Unknown.

http://www.oecd.org/greengrowth/MATERIAL%20RESOURCES,%2 0PRODUCTIVITY%20AND%20THE%20ENVIRONMENT key%20findin gs.pdf

**52-** [1] "Supply Chain Sustainability: A Practical Guide for Continues Improvement". BSR, UN Global Compact. Zurich, Switzerland: 2013.

http://www.bsr.org/reports/BSR\_UNGC\_SupplyChainReport.pdf

**53-** [2] "Reducing Disruption in the Global Supply Chain". The Wall Street Journal. Web. 5 June 5 2015.

http://online.wsj.com/ad/article/managingrisk-disruption

**54-** [3] "From Red Flags to Green Flags: The Corporate Responsibility to Respect Human Rights in High-Risk Countries". Institute for Human Rights and Business. London, UK: 2011.

http://www.ihrb.org/pdf/from red to green\_flags/complete\_repor t.pdf