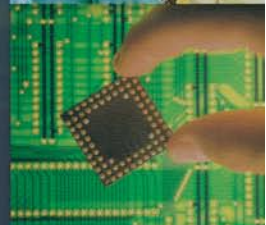


"Corporate Social Responsibility"

Implementation Handbook

A practical guide for companies that aims for sustainable competitiveness



Program "Poverty reduction and environmental improvement. An integral sustainable development strategy". Executed by CEGESTI and financed by the Netherlands Ministry of Foreign Affairs

"Corporate Social Responsibility"

Implementation Handbook

A practical guide for companies that aims for sustainable competitiveness



Program "Poverty reduction and environmental improvement. An integral sustainable development strategy". Executed by CEGESTI and financed by the Netherlands Ministry of Foreign Affairs

CEGESTI
San José, Costa Rica
June 2006
Coordination: Andrea Shum

458.408
C389c

CEGESTI

Corporate Social Responsibility Implementation Handbook : A practical guide for companies that aims for sustainable competitiveness / CEGESTI. -- San José, Costa Rica : CEGESTI, 2006.

65 p. ; il., 27 cm.

ISBN 9968-9821-5-6

1.CORPORATE SOCIAL RESPONSABILITY. 2.ENVIRONMENTAL MANAGEMENT
3.SOCIAL DEVELOPMENT. 4.SUSTAINABLE DEVELOPMENT. 5.CORPORATE
COMPETITIVENESS. 6.CENTRAL AMERICA. I. CEGESTI. II. Título.

This handbook was developed within the
"Poverty reduction and environmental improvement:
An integral sustainable development strategy"
program framework

Executed by



Centre for Technological Management
and Industrial Computer Sciences
CEGESTI

Financed by



the Netherlands Ministry
of Foreign Affairs

Table of Contents

| | |
|---|----|
| 1 INTRODUCTION | 1 |
| 2 HOW TO USE THIS HANDBOOK? | 2 |
| 3 DEFINITION OF CORPORATE SOCIAL RESPONSIBILITY | 3 |
| 4 ENTREPRENEURIAL CORPORATE SOCIAL RESPONSIBILITY IMPLEMENTATION | 7 |
| STAGE 1: PREPARING FOR THE CSR IMPLEMENTATION | 8 |
| 1.1 Appointment of the management representative and of the CRS manager | 8 |
| 1.2 Opening of the project and awareness | 9 |
| STAGE 2: STRATEGIC PLANNING | 11 |
| 2.1 Diagnosis | 11 |
| 2.2 Shareholders' information | 14 |
| 2.2.1 Stakeholders' identification | 14 |
| 2.2.2 Stakeholders' prioritization | 14 |
| 2.2.3 Information collection | 15 |
| 2.3 Strategic framework definition | 17 |
| 2.4 Sustainability Strategies Definition | 20 |
| 2.5 Strategic plan definition | 29 |
| 2.5.1 Strategic map | 29 |
| 2.5.2 Strategic matrix | 32 |
| STAGE 3: ACTION PLANS | 37 |
| STAGE 4: MONITORING | 38 |
| STAGE 5: COMMUNICATION | 40 |
| STAGE 6: MANAGING PROCESS AND CONTINUOUS IMPROVEMENT | 42 |
| 5 SUCCESS CASES IN CENTRAL AMERICA | 43 |
| 6 TOOL COMPENDIUM | 44 |
| 7 LINKS OF INTEREST | 63 |

1. Introduction

Corporate Social Responsibility (CSR) is a new approach to entrepreneurial management which aims at orientating the organizations activities added value and defining innovation that incorporates social and environmental considerations – keeping a suitable balance with economic criteria, to seek their own sustainability and the region's sustainable development where they operate.

Under this approach, the company strives to minimize the quantity of used resources while maximizing the creation of economic, social and environmental value, while satisfying the stakeholders' needs and requirements. This way, it is intended to achieve a balance between the social, economic and environmental dimensions to ensure the company's continuity in the long term.

More than altruism – concept with which it may be confused – CSR is directly bound to entrepreneurial competitiveness because it focuses on the identification of strategies that ensure tangible benefits for the organization. These include: image improvement, workers' satisfaction improvement and clients' greater loyalty.

The Corporate Social Responsibility Implementation Handbook objective is to provide a guide for companies to integrate CSR within their organizational strategy, and this way achieve the generation of tangible results which translate into high competitiveness.

This Handbook was made by CEGESTI, in the ***"Poverty reduction and environmental improvement: An integral sustainable development strategy"*** program framework, and with financing from the Netherlands Ministry of Foreign Affairs. The document compiles the methodology that CEGESTI has developed to implement CSR, as well as the best practices that we have observed during the technical assistance provided to some organizations in Central America. We hope that you find this Handbook is greatly useful and that the implementation of CSR translates into numerous benefits to your organization's economic, social and environmental sustainability.



2. How to use this handbook

The Handbook includes three main parts:

1. Definition of corporate social responsibility. The understanding of the CSR concept is fundamental to achieve a successful implementation. In this section, the concept of CSR and its implementation are detailed.
2. Corporate social responsibility implementation. This section details the steps towards CSR implementation, and also includes samples of CSR strategies that companies in the different productive sectors have successfully implemented:
 - a. Banking sector.
 - b. Communication and information technology sector.
 - c. Food sector.
 - d. Agribusiness sector.
 - e. Textile sector.
 - f. Construction sector.
 - g. Tourism sector.
3. Success cases in Central America. In this section, the web site to access the results that different companies in the region have attained since the CSR implementation is presented. CEGESTI provided the technical assistance for the implementation in the framework of the "Poverty reduction and environmental improvement: An integral sustainable development strategy" program – financed by Netherlands Ministry of Foreign Affairs.

The Handbook is designed for the user to follow step by step the necessary procedures for the implementation of CSR in his company. Additionally, to assist the user in the process, the so called "tools" – which include formats, electronic sheets and other complementary documents – have been included. In the compact disk that accompanies this handbook, you can access these tools in electronic format.

Should you wish to provide us with feedback regarding this handbook or require further information on CSR implementation, feel free to reach us at:



Telephone (506) 280-8511
Fax (506) 280-2494
P.O.Box 1082-2050 San Jose, Costa Rica

Our CSR consultants electronic mails:

| | |
|--------------------|--|
| Daira Gómez: | dgomez@cegesti.org |
| Adolfo Córdoba: | acordoba@cegesti.org |
| Andrea Shum: | ashum@cegesti.org |
| Elizabeth Venegas: | evenegas@cegesti.org |
| Roxana Turner: | rturner@cegesti.org |

3. Definition of Corporate Social Responsibility

What is CSR

The idea that businesses have social responsibilities is not new. Since the XIX century there are companies and entrepreneurs that have worried for their employees' welfare. For example, at the end of the industrial revolution, the British Sir Titus Salt built a city to provide his employees with housing, water from a well, and basic services like school, hospital, sports field, library and church as commented by Craig Smith in his article *Corporate Social Responsibility: Whether or How?*¹

What could be new is the preponderance this idea has taken from the development concept presented by the United Nations Conference on Environment and Development (UNCED), in 1987, and the worldwide movement that has been generated, lead by companies, organizations and government entities, with the object of exploring the implications of social responsibility in companies.

The urgency to approach the topic in our time is due to factors like: globalization which grants great power to transnational companies by having control over multiple markets and suppliers, and become great employment generators; the biggest impact that critics have on the businesses since non-government organizations have developed into denouncing agents with great incidence in the companies' operations; the consumers' stronger demands – especially in Europe, the United States and Canada – to know the conditions under which the products they purchase were made and distributed; and also the higher expectations that society in general has regarding the role that companies and entrepreneurs have to assume. It calls one's attention the leading role of some governments to speed up the incorporation of social responsibility in their daily activities. To illustrate, Great Britain appointed a Social Responsibility Minister, the European Commission published a Green book on Social Responsibility, France became in 2001 the first country to pass a law that demands the publication of social and environmental balances, and Swedish legislation established that the local retirement funds have to take into account social and environmental aspects in their investments.

Causes for the urgency of the CSR approach

- Globalization and more power to companies.
- Greater impact of criticism in the businesses (activism).
- Greater availability of the global information.
- Greater consumer demands.
- Greater expectation on companies.

The company's interest to commit to social responsibility is the result of a mix of subjective and objective reasons. The main subjective reason found is the personal satisfaction of shareholders, company owners and managers to act well, with ethic values and uninterestedly for humanity's welfare. Amongst the objective ones, we can find the tangible benefits that companies may enjoy and that are detailed in the next section.

Coming up, the definitions of corporate social responsibility (CSR) that have been made by different organizations:

¹Smith, Craig. *Corporate Social Responsibility: Whether or How?* Published in the July, 2003 issue of the California Management Review.

Definitions of Corporate Social Responsibility

"Achieving commercial success in ways that honor ethical values and respect people communities, and the natural environment."

Business for Social Responsibility

"This refers to the company's obligations with society or more specifically with the stakeholders."

Smith, Craig

"Business' commitment to contribute to sustainable economic development, working with employees, their families, the local community, and society at large to improve their quality of life."

WB CSD

"The voluntary integration, on behalf of the companies, of social and environmental worries in their commercial operations with stakeholders."

European Union Green book, COM (2001)

"Sustainability implies responsibility. To be more sustainable implies to take responsibility for all our actions' impact."

Eco-innovate.net

Corporate social responsibility (CSR) is defined as "the commitment that companies take on to achieve sustainable development."

CEGESTI

All definitions come together in the idea that corporate social responsibility refers to a balance between the three dimensions of sustainability:



 **Social Dimension**

 **Environment Dimension**

 **Economic Dimension**

The economic dimension analyzes the exchanges of services, products and capital that takes place between the company and its environment – which includes: employees, suppliers, investors and banks, clients, public sector and NGOs. In this dimension, the challenge is to achieve a balance between the economic relations with different surrounding entities to increase the company's sustainability through the creation of value and the generation of economic development.

The environmental dimension attempts to minimize the negative impact to the environment through environmental management, waste reduction, efficient materials use, adequate waste management and improvement in the products design to decrease its environmental impact throughout all stages of its life cycle.

The social dimension deals with the organization's social impact – both at the internal and the external levels. Specifically, this dimension focuses on the topics of: work life quality and employees' wellbeing; contribution to society's welfare in general; and product responsibility –consumer's health and safety and advertisement.

Who are “the stakeholders”?

Stakeholders are those persons and entities that affect or are affected by the company's operation.

Depending on the type of company, stakeholders have different priorities. In general, the following may be mentioned:

| | | |
|---|---|--|
| <ul style="list-style-type: none"> • Employees • Management • Shareholders • Associates | <ul style="list-style-type: none"> • Clients • Banks • Distributors • Suppliers | <ul style="list-style-type: none"> • Community • NGOS • Government and regulating entities • Environment |
|---|---|--|

The following chart shows some of the stakeholders classified according to their relation with the organization:

Figure 1. A company's stakeholders



Source: Adapted from Werther y Chandler, D. 2006

Which are the CSR characteristics?

- CSR's objective is to ensure the company's continuity in the long term.
- The sustainability factor is fully integrated within the strategy and entrepreneurial management.
- It is a balanced and threefold approach to the company's economic, environmental and social aspects.
- It is a proactive and voluntary attitude towards improvements in those areas.
- It is a continuous process.
- A lot of attention is paid to stakeholders' interaction around the company.
- An extended responsibility is recognized by the producer that involves the entire chain of products and services.
- Emphasis is given to the internal and external communication of obtained results.

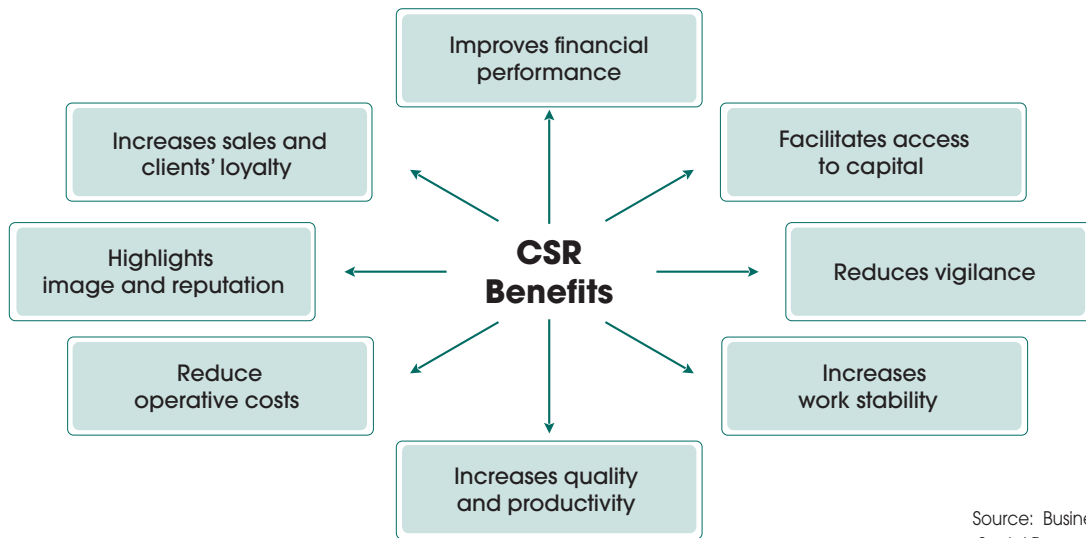
Which are the CSR's implementation benefits?

Experience shows that – within the entrepreneurial strategy – CSR translates into tangible benefits for the organization, by achieving the strengthening of competitive advantages as well as new business opportunities. Specifically, some of the benefits companies obtain are:

- Sales increase (access to new markets, more access to existing markets and specialized sustainable market niche development).
- Enhancement of clients' loyalty.
- Improvement in image and reputation before clients and other stakeholders.
- Operative costs decrease.
- Productivity and quality increase.
- Work stability increase.
- Vigilance reduction by favouring a higher level of transparency and communication with stakeholders.
- Availability of different capital resources.

Besides, with CSR implementation, the company strengthens its innovation and differentiation capacity as well as the reduction of risks related to stakeholders' requirements.

Figure 2. CSR implementation benefits



4. Entrepreneurial Corporate Social Responsibility implementation

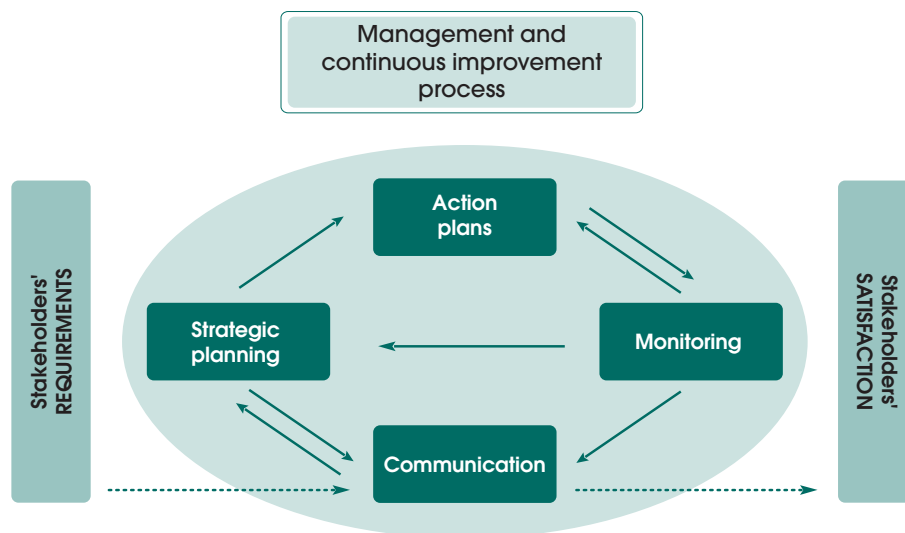
Figure 3 shows the model of the corporate social responsibility system developed by CEGESTI. The model presents a cycle that is oriented to stakeholders' satisfaction and it consists of four main components:

- **Component 1:** Strategic plan development.
- **Component 2:** Development and implementation of the action plans.
- **Component 3:** Monitoring of sustainability indicators.
- **Component 4:** Communication.

For the CSR to work within the organization, the **“administrative process and continuous improvement”** has to be defined. It has as objective to create elements of a system to ensure that the company develops the CSR cycle in a continuous way and achieves a better level of sustainability each time it starts.

In the following sections, the CSR components are explained in further detail and the process for its implementation in the company.

Figure 3. CSR System Model



Córdoba A. and Shum A.
CEGESTI, 2006

Stage 1: Preparing for the CSR implementation

This stage is crucial for the success of the CSR implementation since it is the official launching: General Management states its commitment with the initiative and motivation is generated so that all personnel become interested in participating actively.

In this stage two main activities are developed:

1.1 Appointment of the management representative and of the CRS Manager

Like any management system, the implementation of the CSR model requires responsible people who are in charge of its coming into operation. With this purpose, it is recommended to appoint two persons to hold the following positions:

Management representative: This person has to be part of the company's managerial team, who besides his regular duties, will be in charge of ensuring the availability of resources and the management's support for the implementation of the CSR model. The management representative is a "sponsor" for the initiative and as such must watch over its adequate functioning and the generation of results.

CSR Manager: The CSR manager is in charge of the more operative functions within the system; specifically his responsibilities include:

- Follow up to the CSR implementation and maintenance of the respective documentation.
- Gathering and analysis of the sustainability indicators.
- Report writing on the sustainability indicators for the General Management.
- Constant communication with the General Management and other company collaborators on the progress and results on CSR.

1.2 Opening of the project and awareness

To successfully implement the CSR concept, it is fundamental for all personnel involved (team work) to receive information and become aware of it. Because of the previous fact, the project formally starts with the session when the CSR concept is presented, the methodology for the implementation is explained, and the work team is established. This session is the project's "opening meeting".

It is recommended that this meeting be lead by the general management, as proof of organizational commitment with the project, the management representative and the CSR manager.

For this meeting, an agenda is proposed – presented in Tool 1 – which may be adapted by the company according to its preferences.



Tool 1. Opening Meeting Log

| Opening Meeting Log CSR Implementation | | Date: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|----------|-----------|--------------------|----------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Participants: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Meeting objective: | Opening of the CSR implementation project | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agenda: | <ol style="list-style-type: none"> 1. Explanation of the CSR concept 2. Explanation of the methodology for the implementation of the CSR 3. Introduction of the CSR manager and his responsibilities 4. Formalization of the work team (the names of personnel who integrates the work team and their responsibility are defined). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agreements | <table border="1"> <thead> <tr> <th>Agreement</th> <th>Responsible Person</th> <th>Deadline</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> </tbody> </table> | | Agreement | Responsible Person | Deadline | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agreement | Responsible Person | Deadline | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

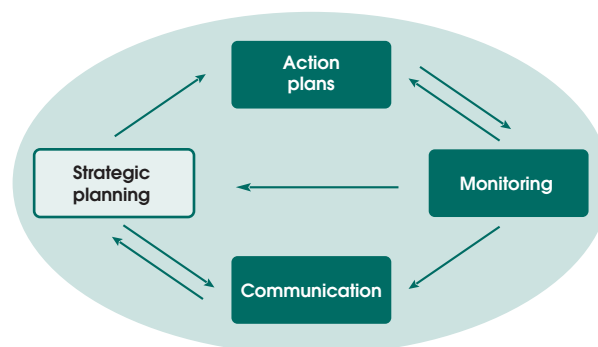
Stage 1 results

At the end of this stage, the following results will have been achieved:

- ✓ Appointment of the CSR model implementation representatives.
- ✓ Personnel awareness in regards to the CSR concept, and to the project for its implementation.

Stage 2: Strategic planning

In this stage the required activities to generate the strategic plan are developed; they include the objectives, indicators, goals and improvement projects. The activities for its construction are now described.



2.1 Diagnosis

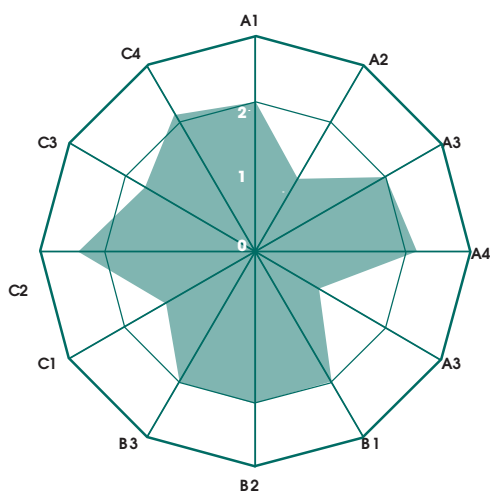
This section involves the making of an integral diagnosis of the levels of corporate social responsibility developed in the organization with the purpose of determining the company's current situation and consequently establish the improvement priorities.

To accomplish this diagnosis, there is a diversity of tools that can be created by organizations interested in promoting CSR. The company can select one or more of these instruments to determine the improvement priorities in each of the CSR dimensions. These are some of the tools:

a. Sustainability self-diagnosis

Developed by CEGESTI based on SAFE (Sustainability Assessment for Enterprises) from the Wuppertal Institute and modified with the objective of adapting it to the specific **SME** (Small and Medium Enterprise) characteristics in Central America. The complete tool can be found in the tool compendium at the end of the handbook – and includes a series of topics for the company members to assess the institution's current situation in regards to the different CRS components. The application of this tool results in the following figure which graphically shows the score obtained in each topic:

Tool 2. Sustainability self-diagnosis



- | |
|---|
| A1. Satisfaction of clients and markets requirements |
| A2. Economic relation with employees |
| A3. Economic relation with suppliers |
| A4. Satisfaction of investors' requirements |
| A5. Economic relation with society |
| B1. Organization of the environmental management |
| B2. Environmental protection at the production level |
| B3. Product development taking into account the environment |
| C1. Employment and evaluation mechanisms |
| C2. Health protection and working conditions |
| C3. Training, diversity and incentives |
| C4. Transparency and integration |

b. Corporate Social responsibility model for Costa Rica

Encouraged by the Entrepreneurs Association for Development (AED by its Spanish acronym) with the technical assistance of the *Instituto Centroamericano de Administración de Empresas* (INCAE), in the frame of the project "Design and making of a CSR model for Costa Rica" – financed by the HIVOS Foundation from Holland. The tool is made up of a conceptual model and a handbook with indicators which enables companies to assess their performance through the CSR eight categories – taking into account the Costa Rican entrepreneurial context. To get further information on how to access this tool, you may contact AED at: aedcr@acsa.co.cr

c. Corporate social responsibility indicators (INDICARSE)

Developed by the Guatemalan Center for Corporate Social Responsibility Action (CENTRARSE by its Spanish acronym). To access the tool, visit: www.centrase.org

d. Corporate social responsibility action indicators

Developed by Entrepreneurial Action (Chile) with support from the Ford Foundation and technical consultancy by Chile's *Pontificia Universidad Catolica Business School*. To access the tool, visit:

<http://www.accionrse.cl/home/pdf/Indicadores.pdf>

e. Responsible enterprises. Awareness-raising questionnaire

Developed as part of the "Pan-European Awareness Raising Campaign on CSR for SMES", an initiative of the European Commission Directorate-General for Enterprise. To access the tool, visit:

http://europa.eu.int/comm/enterprise/csr/campaign/documentation/download/questionnaire_en.pdf

f. ETHOS Business Social Responsibility Indicator

Developed by the ETHOS Institute (Brazil) as a self-assessment and learning tool. To access the tool, visit:

http://www.uniethos.org.br/docs/conceitos_praticas/indicadores/download/indicadores_2004.pdf

g. How to integrate CSR into the company's culture

This document was developed by INTEGRARSE (Panama) and includes a questionnaire for the company to perform a self evaluation on the CSR efforts. To access the tool, visit:

<http://www.integrarse.org.pa/publicaciones/documents/manual.pdf>

h. Introduction Guide to CSR for SMEs

Document developed by the Fundación Empresarial para la Acción Social (FUNDAHRSE by its Spanish acronym), El Salvador. This document includes a self evaluation questionnaire. To access the tool, visit:

<http://www.redirect.com.sv/FUNDEMAS/download/folleto1.pdf>

Based on the application and analysis of these tools, the company can summarize its current situation in regards to CSR. The following is an instrument that will allow one to perform this summary:

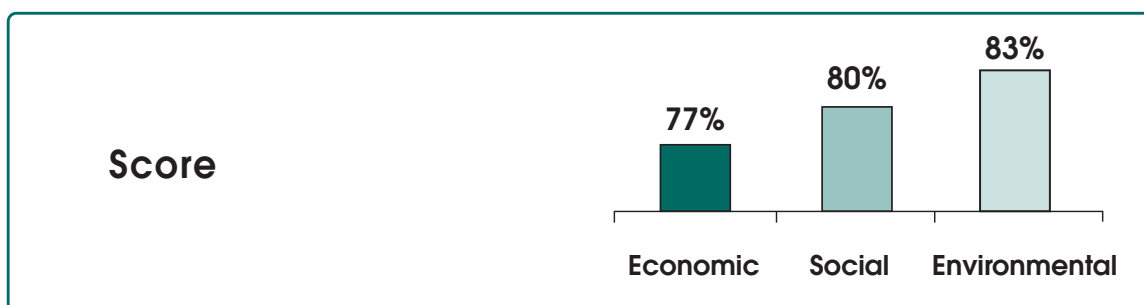
Tool 3. Current Situation Summary

| Mark with an X according to your consideration that the current situation is Good, Medium or Bad Topic | | Possible impact | | | Current situation | | |
|--|--|-----------------|--------|---------------|-------------------|--------|-----|
| | | Economic | Social | Environmental | Good | Medium | Bad |
| 1 | Income | X | | | | | |
| 2 | Costs | X | | | | | |
| 3 | Profitability / Utility | X | | | | | |
| 4 | Liquidity | X | | | | | |
| 5 | Level of indebtedness | X | | | | | |
| 6 | Managerial - strategic Capacity | X | X | X | | | |
| 7 | Raw materials disponibility, quality and use | X | | X | | | |
| 8 | Strategic relations with suppliers and distributors | X | X | | | | |
| 9 | Product portfolio | X | | | | | |
| 10 | Client portfolio | X | | | | | |
| 11 | Market positioning | X | X | X | | | |
| 12 | Corporate image | X | X | X | | | |
| 13 | Technical knowledge | X | X | | | | |
| 14 | Qualified human resource available | X | X | | | | |
| 15 | Human resource's integral development | X | X | | | | |
| 16 | Human rights | | X | | | | |
| 17 | Work benefits | X | X | | | | |
| 18 | Health and occupational safety | X | X | | | | |
| 19 | Company's Technological Level | X | X | X | | | |
| 20 | Water use and consumption | X | X | X | | | |
| 21 | Energy use and consumption | X | X | X | | | |
| 22 | Other natural resources care and use (biodiversity, landscape, ecosystems, etc.) | X | | X | | | |
| 23 | Emission of gases generation | | X | X | | | |
| 24 | Waste water generation and disposal | X | X | X | | | |
| 25 | Solid waste generation and management | X | X | X | | | |
| 26 | Chemical products use | X | X | X | | | |
| 27 | Product/service safety for the consumer/user (the product/service does not jeopardize health nor physical integrity) | X | X | X | | | |
| 28 | Environmental impact during and after the use or consumption of the service or product (energy consumption, water consumption, packing, etc.) | X | | X | | | |
| 29 | Legal compliance | X | X | X | | | |
| 30 | Ethics, transparency and anti-corruption policies | | X | | | | |
| 31 | Physical-natural vulnerability (susceptibility to natural disasters such as: pests, floods, adverse climate conditions, erathwakes, slides, etc) | X | | | | | |
| 32 | Socio-cultural Impact in the community | | X | | | | |
| 33 | Corporate entrepreneurial services (example: specialized services and technical assistance, information services, laboratories, etc.) | X | X | X | | | |

The previous tool shows the possible impact and the current situation. In the possible impact, it is indicated in what dimensions (environmental, economic or social) potential results of the analysis topic may be visualized. This classification has been made based on experience; nonetheless, depending on the sector and type of company, different results may be seen in the three dimensions.

In the current situations columns, the company has to mark with an "X" according to its examination whether its current situation is good, medium or bad. The objective is to summarize in this sheet the main improvement areas in which the company has to rectify. Using this tool's electronic format, the following score of the company's performance in each of the dimensions may be generated automatically.

Tool 4. Current situation score



2.2 Shareholders' information

This consists of collecting vital information from stakeholders in regards to their visions and interpretations of sustainability at the company at stake, as well as their impact on their own duty and sustainability.

To gather this information, the following sub-activities are recommended:

2.2.1 Stakeholders' identification

A brain storm is done to define the stakeholders.

2.2.2 Stakeholders' prioritization

With the objective of strengthening the efforts to collect information, it is necessary that the organization establishes the relative priority of each one of the stakeholders, for their differentiation in at least two levels (the levels of priority will be dictated by the organization):

- **High priority:** constituted by high impact actors for the organization's operations; this group is usually integrated by employees, clients, investors, action holders, the environment, some government organizations, and in some cases suppliers.
- **Low and medium priority:** made up by actors whose impact is not as decisive or that have a low or medium impact on the organization's operation; this group would be usually integrated by competitors, guilds, community, NGOs, some government organizations (others), etc.

This approach will allow the organization to only² work on the most important stakeholders’ expectations.

2.2.3 Information collection

What is ideal in this stage is to do a stakeholders’ consultancy process. Nonetheless, this process has been difficult to put into practice since not always stakeholders’ support and interest is available. Besides, if the company does not have the experience and mechanisms to handle the dialogue or it lacks resources to respond to the requirements, frustration and obstacles may occur with stakeholders. *“If the company does not have answers, it is better not to ask any questions”*³. Because of this, it is recommended that - in a first stage - the company defines the stakeholders’ needs based on its own knowledge, doing a brain storm within the organization.

Coming up, two tools are presented that can be used to document this stage’s results.

Tool 4. List of Stakeholders

| Stakeholders | Priority A = High B = Medium C = Low |
|--------------|---|
| | |
| | |

² It would be highly complex and costly to establish actions to satisfy all stakeholders’ interests. Besides, frustration could result if there is no capacity to adequately respond to all of them.

³ White, Robert. President of BRI International Inc., 2006.

Tool 5. Stakeholders' High Priority Needs

| Stakeholders | Needs |
|--------------|-------|
| | |
| | |
| | |
| | |
| | |
| | |

Later on, as the company advances in the development of its CSR strategy, other mechanisms can be included to obtain information directly from the different stakeholders. Samples of these tools are: surveys, personal interviews, group work and participatory workshops.

2.3 Strategic framework definition

The strategic framework includes the company's mission and vision, statements that constitute the base for the strategic formula.

The mission statement responds to the question: What is our business? David Fred⁴ defines it as *"a declaration of long term commitment of an organization that makes it different from other similar companies, it is a raison d'être statement"*. The content and form of the mission statement varies from author to author, and from one company to another. What matters is that the company be satisfied with the statement's content, though it is recommended that it has the following minimal features:

- Reflect what the company does and what it offers to its clients.
- Specify the aspects that make the company differentiate itself from competitors.
- Indicate what the company offers to different stakeholders – such as its collaborators, the environment, the community, etc.

The vision responds to the question: what do we want to be? A good vision statement should have the following features:

- Be realistic and feasible, simple and clear.
- Provide a challenge for the whole organization.
- Reflect its leaders' goals and aspirations.
- Provide a sensible time for the organization's commitment.



To write the company's mission and vision, it is recommended to have a session with top management and owners, and use the guides here presented.

⁴ David, Fred. (1997). Strategic Administration Concepts. Fifth edition. Mexico: Prentice-Hall Hispanoamericana.

| MISSION |
|--|
| 1. Perform a brainstorm to answer the following questions: |
| What does our company offer to our clients ? |
| Brainstorm results: |
| What makes us different from our competitors ? |
| Brainstorm results: |
| What do we offer our collaborators, community, suppliers and the environment ? |
| Brainstorm results: |
| 2. Based on the ideas resulting from the brainstorm, write a mission statement and together with the team, approve the final version. |
| |

| VISION |
|--|
| <p>1. Request that participants respond – individually – in writing to the question: How do we see the company in 10 years? Then provide a space for each person to share with the rest their answers and write down the main ideas in a place to be seen.</p> |
| <p>Main ideas:</p> |
| <p>2. Group the ideas generated in step 1 according to affinity and summarize them in phrases.</p> |
| <p>Summary phrases</p> |
| <p>3. Based on the summary phrases, write a vision statement and together with the team, approve the final version.</p> |
| |

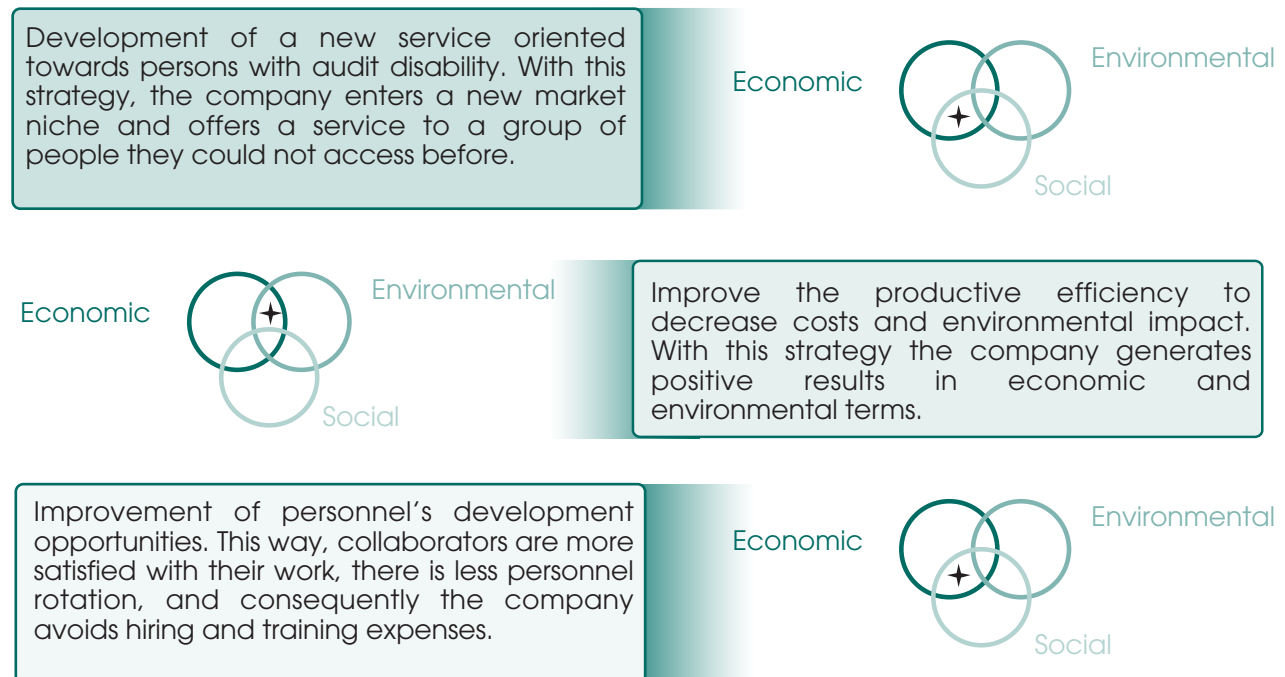
2.4 Sustainability strategies definition

In this stage, the company defines its sustainability strategies which aim at improving the company's result in one or some of the sustainability dimensions: social, environmental and economic.

The sustainability strategies can be categorized in three approaches:

- **Internal Efficiency.** This group's strategies are mostly oriented towards internal process improvement with the objective of making them more efficient, and consequently reduce costs.
- **Minimizing risks.** This includes the strategies to diminish risks associated to any of the three sustainability dimensions, for example, improvement in the relation with the community, strengthening of working conditions, etc.
- **Market differentiation through sustainable products/services development.** This refers to those strategies oriented to developing sustainable products/services, with the objective of obtaining a market differentiation. Sustainable products/services are those that *"provide environmental, social and economic benefits while protecting public health, welfare, and the environment over their full commercial cycle, from the extraction of raw materials to final disposition..."*⁵ This kind of strategies seek that the company enters new market niches or that it obtains clients' recognition for the sustainable characteristics of its products/services.

The company must define strategies based on three approaches. Likewise, it is important to consider that the desired strategies are those that generate results in more than one of the sustainability dimensions. Examples:



Samples of applicable sustainable strategies are presented for companies in different sectors.

⁵ <http://mts.sustainableproducts.com>

Sustainability in the Banking Sector



- **The Banco ANZ⁶** has implemented with low income families, an awareness and training program on financing topics with the objectives that they establish saving accounts in the long term, develop the habit of saving and produce a fund that ensures their children's education. Furthermore, the Banco ANZ provides additional funds to those saved as a stimulus to participating families.
- **ABN AMRO** has played an active role in the starting and formulation of the Principios del Ecuador . These principles establish a series of voluntary norms to assess environmental and social risks that have to be considered in the financing of projects – according to policies and standards established by the World Bank and the International Finance Corporation. Its leading role in this initiative resulted in the awarding of the Gold Medal Award to Sustainable Development (2006) granted by the prestigious World Environment Center .⁷
- **Grupo Santander**, since 2004, started "the renovation both of its corporate web page (www.gruposantander.com), as well as its different commercial sites – with the purpose of ensuring its accessibility to persons with some sort of handicap – may it be hearing, seeing, motor, technological or learning. In the development of this project, Grupo Santander contributes to a company integrated by handicapped personnel by more than 70%"⁸ .
- **The British bank Lloyds TSB has shown sensibility towards ethnic diversity⁹**. After some research done, a weakness was identified in providing quality services to ethnic minorities present in some sectors in London. Furthermore, it was detected that these minorities which represent important market niches were not adequately represented among its personnel. The management response was the identification of employees who spoke the minorities' languages and their moving to positions where they could provide an adequate service based on their communication skills while hiring of personnel with mastery of the minorities languages for their different regional offices took place. The results from these initiatives were positive: a greater consistency was achieved between the personnel profile and the clientele, employees representing ethnic minorities increased between 18% and 40%, complains coming from clients representing these groups decreased dramatically, and services and products sales in these niches increased significantly.
- **The Swiss bank UBS AG¹⁰**, aware of the fact that its biggest environmental impact occurs through clients, and with the purpose of complying with its environmental policy, went into the financial market of environmental services and products. UBS started selling Socially Responsible Investments (SRI). This new niche was strengthened in July 2005 with the launching of its new SRI fund, named UBS (Lux) Responsibility Fund-European Equity. The decision to extend into this kind of instruments is the result of market studies in which it was determined that the SRI market would moderately grow and that 40% of investors planned increasing their investments in SRI instruments in the coming three years.

⁶ ANZ Corporate Responsibility Report 2005: "When people are inspired..."

⁷ Information from the web site: <http://www.wec.org/>; 2006

⁸ Santander: Corporate Social Responsibility Memoir, 2004.

⁹ Idem.

¹⁰ Information from the web site: <http://www.ubs.com/>; 2006.

Sustainability in the TICS Sector

(Technology of
Information and
Communications)



- **Chile's Hewlett Packard**, together with "A roof for Chile" has launched a project which objective is to support with infrastructure the different initiatives for digital training as a measure to reduce the digital gap in Chile. This way, computers were reconditioned and then delivered to selected projects by the "A computer for Chile"¹¹ initiative.
- In 2001¹², **Microsoft** created the Shared Source Initiative through which key products source code is shared (by 2004 it included 17 different programs that provided source code to 1.5 million developers in more than 60 countries). This way, support is provided to college students, professors and researchers.
- **Apple** has defined a series of environmental policies related to the type of materials used in its products¹³. Together with these policies, it has expressed its commitment to ensuring that working conditions are safe in the providers' chain, that workers are treated with respect and dignity, and that the providers' manufacturing processes are environmentally responsible. For this reason, a mandatory Conduct Code has been defined for its providers.
- Aware that corporate social responsibility goes much beyond giving donations to important causes – which is also done, – the software company **Hyperion** implemented the Drive Clean to Drive Change initiative. This program helps company employees to purchase vehicles which are fuel consuming efficient – by reimbursing them \$5,000 if they buy cars that yield 45 miles per gallon¹⁴.
- With the purpose of making technology more available for local South African developers, **Sun Microsystems**¹⁵ has established a program through which they will provide professional software and hardware to developers at reduced prices. The program is directed towards individual software developers or SMEs with less than five employees.
- The Indian software developer **Mastek**¹⁶ has established as the axles of its corporate social responsibility environmental practices, corporate government, the establishment of a Foundation that works with children, as well as initiatives focused on increasing its personnel's commitment level (for example: extensive training, extracurricular events, recognition and awards).
- **IBM** launched in 2004 its initiative On Demand Community which provides for technology to its more than 160 000 retired employees – who do volunteer work at schools and non-profit organizations, so that their work's impact and value increases¹⁷.

¹¹ Information from the web site: <http://www.uncomputadorparachile.cl/HP/UnPCparaChile.nsf>; 2006.

¹² Information from the web site: <http://www.microsoft.com/latam/mscorp/economy.msp>; 2006.

¹³ Information from the web site: <http://www.apple.com/environment/policy/>; 2006.

¹⁴ Information from the web site: http://www.hyperion.com/company/overview/thought_leadership/exec_perspectives/csr_godfrey.cfm; 2006.

¹⁵ Information from the web site: <http://za.sun.com/aboutsun/social/index.html>; 2006.

¹⁶ Information from the web site: http://www.mastek.com/content/aboutus/social_responsibility.asp; 2006.

¹⁷ Information from the web site: <http://www.ibm.com/ibm/ibmgives/news/volunteer.shtml>; 2006.

Sostenibilidad en el sector alimentos



- **Nestlé Chile**¹⁸, junto con el grupo de chefs Les Toques Blanches, brindan becas a alumnos de liceos técnicos para cursar la carrera de alimentación en la Región Metropolitana de su país.
- **Cadbury Schweppes** se involucra con sus proveedores de cocoa en Ghana, quienes son parte del sistema "Fairtrade", al participar en la construcción de pozos, lo cual ha permitido llevar agua potable a más de 50 000 productores y sus familias¹⁹.
- **Florida Bebidas S.A.** contribuye a mejorar la calidad de vida de los habitantes, mediante una variedad de aportes voluntarios²⁰. Ejemplo de estas iniciativas es la participación de sus empleados en el programa "Donemos un día a la escuela", mediante el cual se restauran escuelas públicas, así como su programa "Si es con alcohol no es conmigo", dirigido a estudiantes de colegio.
- **Café de Origen**²¹ es una empresa holandesa que aparte de ofrecer su producto, también le ofrece a sus clientes la opción de involucrarse con los productores de café, en países tales como Honduras, Perú y Etiopía, mediante boletines en los cuales cuenta anécdotas sobre el desarrollo que experimentan sus comunidades gracias a la venta del café.
- **Coca Cola Argentina** lanzó su promoción "Un color una causa", mediante la cual sus refrescos vienen en botellas de cuatro colores diferentes y al comprarlas, el consumidor escoge a cuál fundación quiere que la empresa done parte del precio del producto²². Las fundaciones tienen fines como combatir la desnutrición infantil, albergar a niños con cáncer o transplantes, entre otras.
- **Unilever España**, consciente de que su crecimiento depende de las personas, cuenta con el "Programa de jóvenes profesionales", mediante el cual brinda oportunidades a personas recién graduadas para que ingresen a la empresa, con un plan de formación y desarrollo profesional²³.
- **La cervecería Kompania Piwowarska** cuenta con un código voluntario de 14 puntos sobre mercadeo y promociones, especialmente para proteger a los menores de edad, el cual va más allá de los requisitos legales²⁴.
- **Kraft Foods** se visualiza como una empresa comprometida con el sano vivir, por lo cual trabaja en áreas primordiales tales como: mejorar la calidad nutricional de sus productos, mejorar la información que se brinda a sus consumidores, asegurar que cada aspecto de su mercadeo es responsable y actuar como catalizadores del involucramiento con comunidades²⁵.

¹⁸ Información del sitio web: <http://www.nestle.cl/nestlechile/nestlechile.htm>; 2006.

¹⁹ Información del sitio web: <http://www.cadburyschweppes.com/EN/EnvironmentSociety/CaseStudies/BuildingWells.htm>; 2006.

²⁰ Información del sitio web: <http://www.florida.co.cr/social.htm>; 2006.

²¹ Información del sitio web: <http://www.cafedeorigen.com/>; 2006.

²² Información del sitio web: <http://www.coca-cola.com.ar/>; 2006.

²³ Información del sitio web: <http://www.unilever.es/jovenes/quees.htm>; 2006.

²⁴ Información del sitio web: <http://www.iblf.org/docs/FoodforThought.pdf>; 2006.

²⁵ Información del sitio web: http://www.kraftfoods.co.uk/kraft/downloads/uken1/kraft_healthy_living_2005.pdf; 2006.

Sustainability in the Agribusiness Sector



- **Chiquita Brands International Inc.**²⁶ in the United States seeks to eliminate the containers that use CFS as refrigerant and fully replace them by the year 2007 with others which use HCFC. Even though HCFC refrigerants are also hazardous, their potential to degrade the ozone layer is 25 times less, and are – for now- the only alternative. Besides, though technical trainings, monitoring and recycling, the company promotes a decrease in the consumption of these refrigerants.
- **Coillte**²⁷ is an Irish public company that is devoted to reforestation and is the main land owner in that country. Since the 70's, it has an "open forests" policy, but recently has become more interested in offering its plantations as a recreational destination. In 2003, 1,235 licenses were issued for a variety of sports activities and others. The conservation of archaeological sites is also encouraged in their properties and an art museum was installed in the woods –all of this with the purpose of attracting more people to their plantations.
- **British American Tobacco of Central America**²⁸ held a Dialogue Forum in which employees were encouraged to give their opinions in regards to the role of a responsible tobacco company. The main topics were corporate social responsibility and environmental responsibility. During the event a confidentiality environment was ensured, and without the department heads presence.
- **The company Nutreco**²⁹ has stimulated the use of renewable electricity in the Netherlands through the negotiation that will supply the company with 106 million KWh for one year produced from biomass and hydraulic power. This is the equivalent to the electric demand of 35,000 households during that same period of time.
- The Costa Rican company **Corporación de Compañías Agroindustriales**³⁰ has developed a program called Tierra Fértil which provides consultancy, training and technological diffusion to 1,500 suppliers in Central America. With it, many have moved from a subsistence agriculture to becoming an agricultural entrepreneur with larger production and performance. The company offers improved seeds, marketing, competitive prices and timely payments in the short term. Sowing planning based on the suppliers' information allows the ordering of production and its adjustment to the market demands.
- **Bioland Centroamericana**³¹ stands out not only because it sells exclusively organic products, but also because there are plentiful of environmentally respectful practices in the organization. Solar energy is used, energy efficiency is applied, treatment is given to their effluent, pest control is done by natural means and biodegradable detergents are used. Besides, their recycling program has been extended beyond the company by including – for example, schools.

²⁶ Information from the web site: http://www.chiquita.com/chiquitacr02/casestudies_04.htm

²⁷ 2003 Social and Environmental Report, Coillte

²⁸ 2002-2003 Reporte Social, BATCA

²⁹ 2004 Social & Environmental Report, Nutreco

³⁰ Information from the web site: <http://www.cca.co.cr/tierra.htm>

³¹ Information from the web site: <http://www.bio-land.org/estandares.html>

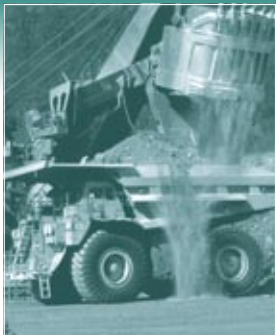
Sustainability in the Textile Sector



- Since 2002, the German company **Adidas-Salomon**³² had granted complete financing to the Pakistani NGO Sudhaar as to prevent children and teenagers from working at the processing plants of their products. In the past, to hire underage children was a common practice in the Sialkot community – where efforts are concentrated. There is an education and infrastructure program that trains schoolteachers, establishes study plans, makes model schools and has successfully motivated parents not to send their children to work. 17,000 children from 104 schools have been the beneficiaries of this initiative.
- The American garments manufacturer **GAP Inc.**³³ produced its first CSR report in 2003 as a response to a series of strong criticism due to the alarming practices that were taking place at the factories where their clothes were produced. The reaction the company received was highly positive since far from describing its good work as anecdotes, it presented its problems with transparency. This was used as the base to attack them the following period, and earn their critics' acceptance, as well as establish new parameters in the CSR reports.
- **GAP Inc.**³⁴, created a decade ago a conformity department that applies a Code of Vendor Conduct (COVC) to all factories that produce their clothes globally. This is a self - motivated initiative, due to the absence of a similar statute that may be of general application. This department has 90 employees who in 2004 did 6,750 inspections in 2,672 factories around the world which represents 99.9% of the factories with medium term contracts. This has allowed the identification and correction of serious abuses, like the case of the Honduran factory that locked its access doors to prevent employees from leaving. It was requested that the practice stopped and a later inspection verified the information as true. The monitoring on this company continues.
- **The American company Timberland**³⁵ started using organic cotton to make their garments since 2003. Currently, it only represents 5% of all used cotton; nonetheless, the initiative has resulted in similar responses from competitors. Organic cultivation of this raw material is free of any kind of pesticides that are serious pollutants to the environment.
- **Lindström from Finland**³⁶, regularly monitors: its energy and water consumption, the type and volume of used chemicals, the quality of effluent water, the use of packing plastic, mileage and emission from transportation, solid waste selection, recycling and volume, and emissions produced by factories. The data resulting from the monitoring enables one to appreciate the panorama of the company's environmental impact, identify problems and define goals to reduce the negative effect.
- **The Spanish company Inditex**³⁷, which owns the brands *Zara* and *Massimo Dutti* continues in the process of obtaining the Oekotex Standard 100 certification – which ensures that no hazardous substances are used in any parts of the productive process. Up to now, this has been achieved with 24% of the garments for ages 0 to 16 years.

³² 2005 Social and Environmental Report, Adidas-Salomon

Sustainability in the Construction Sector



- **The Brazilian construction company Takaoka**³⁸ has a policy of suggesting its suppliers and contractors which materials to use. In some specific projects it has been required to only use certified wood, for both the structure, and the skeleton that supports the arches as well as the furniture. The FSC certificate (Forest Stewardship Council) ensures that the wood comes from legal sources and that it has been handled sustainably.
- **The Spanish company FCC Construcción**³⁹ became part of the group that faced the natural disaster caused by the shipwreck of the Prestige tanker. In the Barbanza Peninsula 650 containers were provided for residues, water samples were taken from 31 beaches to determine the level of pollution, and campaigns were initiated to detect hydrocarbons in other 98 beaches. Additionally, help was given using water pressure to clean beaches and rocks.
- **Hochtief**⁴⁰, is a German building company widely experienced in the sustainable construction of buildings like the Westend Duo Tower in Frankfurt, Germany, the Bayview Noosa Project in Leighton, Australia, and the Seattle Police support facilities in the United States. The latter saves energy, does not use hazardous to the ozone substances, uses rain water, used a large portion of certified wood and the applied painting does not contain volatile organic compounds. The combination of these factors not only resulted in a healthy environment, but also savings of 1 million dollars in energy in a 30 year term, and 3.8 million liters of rain water annually.
- **The Grupo Nueva**⁴¹, which business is – among others – Amanco, heavily relies on certifications to promote sustainability in its operations: all operative plants are certified with ISO 14001 (environmental management), all group operations are certified with OSHAS 18001 (health and occupational safety), all forest operations have the approval of the Forest Stewardship Council (FSC on forest sustainability) and the Scientific Certification System (SCS) is used to back up the operation in regards to the recycled origin of raw materials. Besides, it is expected that all subsidiaries unify their management system.
- **The concrete consortium Cemex**⁴² does continuous efforts regarding occupational health which allow them to lower the accident rate from 1.60% in 2003 to 1.46% in 2004; operations in South America and the Caribbean scored results as low as 0.91%. The objective is to be able to operate with zero accidents, so prevention programs are implemented and OSHAS 18001 certification is sought. These efforts have been important acknowledgements in Nicaragua, Colombia, Mexico and the United States.

³³ Information from the web site: <http://www.maquilasolidarity.org/resources/codes/memo17.htm#B>

³⁴ 2004 Social Responsibility Report, GAP

³⁵ 2004 CSR Report, Timberland

³⁶ 2004 Sustainability Report, Lindström

³⁷ 2004 Sustainability Report, Inditex.

³⁸ 2004-2005 Sustainability Report, Takaoka

³⁹ Information from the web site: <http://www.fccco.es/memoria0304/esp/index.html>

⁴⁰ 2005 Sustainability Report, Hochtief

⁴¹ 2005 Sustainability Report, Grupo Nueva

⁴² 2005 Sustainability Report, CEMEX

Sustainability in the Tourism Sector



- **Marriott Corporation** knows, probably from some of its own employees, that it is hard to find options for child care on non traditional schedules. For that reason, it participates on alliances with public/private programs that provide this service at accessible prices.⁴³
- **The Punta Leona Hotel , in Costa Rica**, has defined as part of its mission to be an ecotourist destination, so it has implemented initiatives that have resulted in winning distinctions such as the Blue Flag and the Tourist Sustainability Certification⁴⁴.
- **The Posada del Valle Hotel , in Spain**, has implemented an elaborate strategy focused on decreasing its environmental impact without lessening the guest's comfort. Some of these measures have a direct effect on cost reduction, such as decrease energy consumption, reduce waste production and excessive water consumption, among others⁴⁵.
- **Galapagos National Park**⁴⁶ is a government institution created with the purpose of protecting and managing protected areas in the Galapagos archipelago fomenting sustainable development in the archipelago. Part of its strategy consists of fomenting tourism without causing adverse factors on the ecological spaces visited. This way, it has classified the ecotourism places in: restricted, intensive and recreational sites – each one with its visitors' profile and authorized activities.
- In **Sarapiquí, Costa Rica, the Bamboo hotel** produces biogas from waste which may be used to produce cooking heat, diffuse illumination and refrigeration⁴⁷. This solution helps them reduce the energy bill.
- **The Lapa Rios Hotel**, in Osa Peninsula, Costa Rica, involves its guests with the local school, taking them to visit it and inviting them to contribute to its development through donations. Likewise, it also supports different projects related to the infrastructure improvement, and with the children's motivation for their effort (for example, taking them on tours), aware of the role of education in the zone's development⁴⁸.
- GAP adventures operates a tour in the Ecuadorian Amazon- called **Cabanas Pimpilala**⁴⁹, which includes lodging with a quichua family. This perspective allows visitors to know the zone's beauty as well as to learn about the quichua life style (for example, traditional hunting practices and use of tropical plants). Together with the support to this ecotourism family initiative, the earnings from the tour are directed to financing the construction of a school and to Cando's Indigenous Association which supports community development projects.

⁴³ Information from the web site: <http://www.marriott.com/corporateinfo/culture/communityPrograms.mi>; 2006.

⁴⁴ Information from the web site: http://www.hotelpuntaleona.com/naturaleza/esfuerzos_ambientales.html; 2006.

⁴⁵ Information from the web site: <http://www.posadadelvalle.com/spanish/fenvironmental.html>; 2006.

⁴⁶ Information from the web site: <http://www.galapagospark.org/png/index.php>; 2006.

⁴⁷ Information from the web site: <http://www.elbambu.com/sostenible.html>; 2006.

⁴⁸ Information from the web site: <http://www.laparios.com/lapjour02present.htm>; 2006.

⁴⁹ Information from the web site: http://www.gapadventures.com/sustainable_tourism/community_based_ecotourism.php; 2006.

Based on the diagnosis and the information from shareholders, establish some ideas on sustainability strategies that could be implemented in your company. Use the following tool:

Tool 8. Possible sustainability strategies

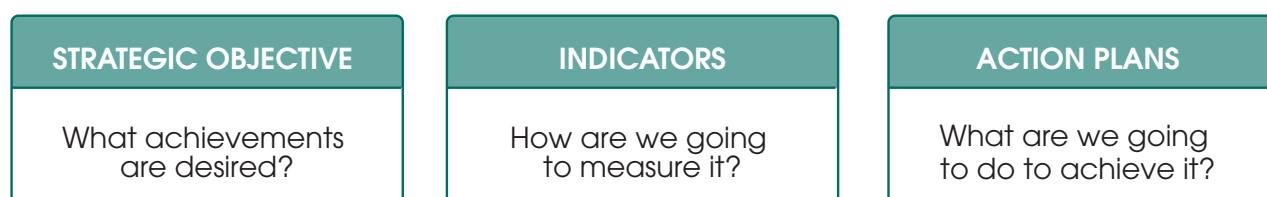
| Type of Strategy | Possible strategies |
|--|---------------------|
| Internal efficiency | |
| Risks minimization | |
| Market differentiation through development of sustainable products | |

2.5 Strategic Plan Definition

Once the strategic frame and the sustainability strategies have been defined, the strategic plan is detailed – which includes the strategic objectives, the indicators and the action plan. The strategic plan enables the sustainability strategies to become operational by breaking them down into concrete goals according to the different company areas.

For this stage, the Balanced ScoreCard BSC is used, a planning and management tool that translates the company's strategy into related objectives that are measured through indicators and linked to action plans that establish the actions to be developed to achieve objectives.

Figure 5. BSC Components



To build the BSC, first of all, the strategic map is built and then the strategic matrix. Next, these two components are explained.

2.5.1 Strategic map

The Balanced Scorecard most important methodological contribution is the strategic map which includes the strategic objectives that are related through causal relationships. Through the strategic map, the coherence between the strategic objectives is verified and communication of the company's strategy is facilitated.

To define the strategic map, the objectives are established according to four perspectives:

Finance

In this perspective the objectives that specify what we have to do to satisfy shareholders' expectations are defined. In the case of a non-profit organization, the question would be what we have to do to ensure the company's financial sustainability.

In terms of:

- Economic Value Added.
- Income.
- Use of material and financial resources (higher productivity of actives, better capital use, cost decrease, etc.).
- Risk decrease.

Customer

In this perspective the objectives that specify what we have to do to satisfy our clients' needs are specified.

In terms of:

- Clients' satisfaction and value proposition (what do we offer to achieve clients' satisfaction and differentiate ourselves from competitors?).
- Products and services portfolio (diversification, improvement, etc).
- Clients and markets portfolio (diversification, internationalization, new clients, etc.).
- Client retention .

Internal processes

In this perspective the objectives that specify in which processes we have to be excellent to satisfy our clients' and shareholders' needs are specified.

In terms of:

- Identify market needs, and product and service development to satisfy them.
- Operational excellence in the production and distribution processes (quality, efficiency, productivity, efficiency).
- Post-sale service.

Learning and growth

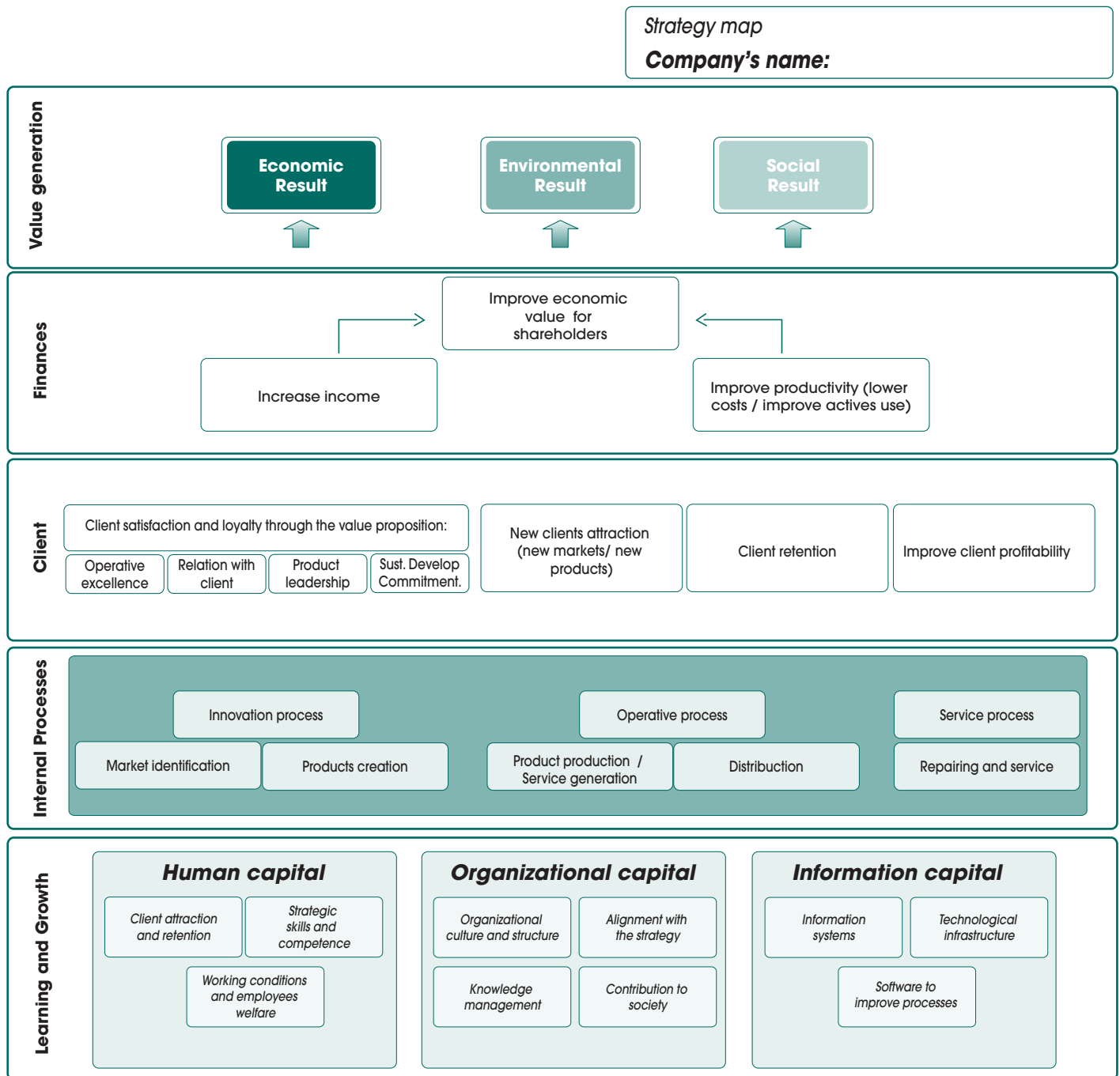
In this perspective the objectives that specify which aspects are critical to keep excellence are specified.

In terms of:

- Human capital (competences, skills, development opportunities, environment and working conditions, etc.).
- Organizational capital (organization culture, structure, knowledge management, strategy alignment, contribution to society, etc.).
- Information capital (information systems for decision making, technological infrastructure, software applications for processes improvement, etc.).

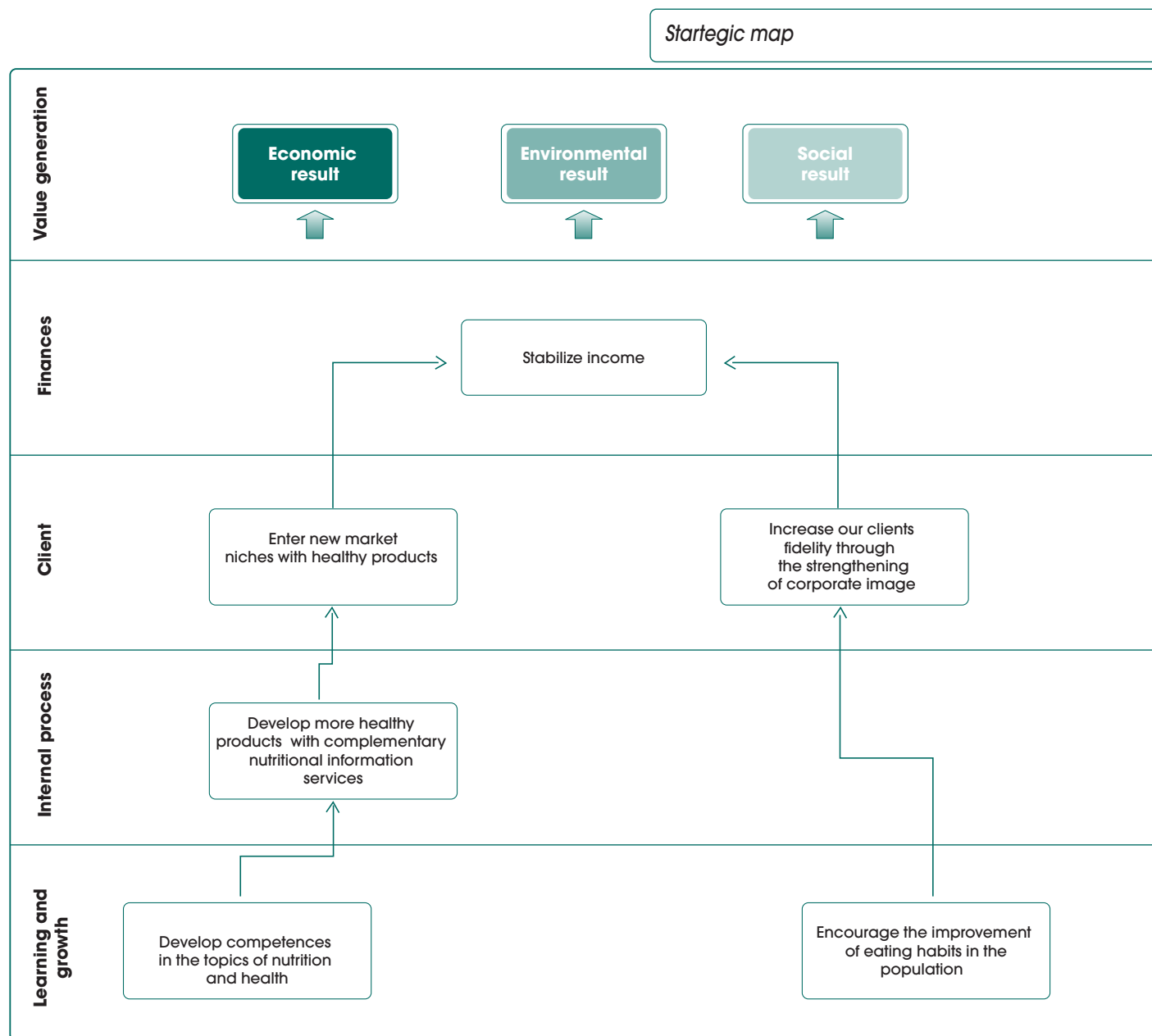
Based on the previously defined sustainability strategies, establish the strategic objectives according to the four BSC perspectives. For this process, you may find some support in the template shown in the following tool. Notice that the template, besides the four BSC perspectives, includes an additional level in the upper part to emphasize that a company's goal should be to create value in the three sustainability dimensions (economic, environmental and social).

Tool 9. Template to Build the Strategy Map



As an example, the case of an agroindustrial company is presented. It defined as sustainability strategy the creation of new products oriented to markets sensitive to the topic of nutrition and health protection is presented. Consequently, it determines strategic related objectives shown in the following map:

Figure 6. Simple of Strategic Objectives



2.5.2 Strategic matrix

In the strategic matrix the established strategic objectives are linked to the indicators and the action plans.

The indicators are the measurements that allow to periodically analyze whether the company is achieving its strategic objectives. Only key indicators can be defined to avoid an excessive quantity that makes difficult its periodic obtaining. In many cases, the company frequently does not have the system to do these measures, so procedures and formularies have to be established which allow the gathering of information needed for the indicators calculation. Besides defining the indicator, a base line ought to be established, or a starting point which allows the establishment of the company's goals. That base line can be the indicator for a previous period. The following tool shows a series of simple indicators which could be adapted to the company's needs.

Tool 10. Strategic indicators sample matrix

| Perspective | Strategic topic | Strategic objective | Indicator | Base line | Goal year 1 | Goal year 2 | Goal year 3 | Improvement program | Responsible | Date |
|-------------|------------------------|---------------------|---|-----------|-------------|-------------|-------------|---------------------|-------------|------|
| Finances | Economic value added | | EVA | | | | | | | |
| | | | % of profitability | | | | | | | |
| | | | ROI | | | | | | | |
| | | | % leveraging | | | | | | | |
| | Income | | Sales | | | | | | | |
| | Productivity | | Raw materials inventory rotation | | | | | | | |
| | | | In process inventory rotation | | | | | | | |
| | | | Finished product inventory rotation | | | | | | | |
| | | | Installed capacity use | | | | | | | |
| Clients | Value proposition | | CxS rotation | | | | | | | |
| | | | Client satisfaction index | | | | | | | |
| | | | # complaints | | | | | | | |
| | | | % of product sales | | | | | | | |
| | | | % of sales by client sales | | | | | | | |
| | | | % of market participation | | | | | | | |
| | New clients attraction | | % of approved quotes / total amount of quotes | | | | | | | |
| | | | # of new clients/ # of new active clients | | | | | | | |
| | | | \$ in sales to new clients / total sales | | | | | | | |
| | | | % of sales from new products | | | | | | | |
| | Client retention | | Resales (clients by order) | | | | | | | |
| | Client profitability | | % of profitability per client | | | | | | | |

| Perspective | Strategic topic | Strategic objective | Indicator | Base line | Goal year 1 | Goal year 2 | Goal year 3 | Improvement program | Responsible | Date |
|------------------|---|---------------------|---|-----------|-------------|-------------|-------------|---------------------|-------------|------|
| Internal process | Innovation process | | # of improve products | | | | | | | |
| | | | # of new products in the markets | | | | | | | |
| | | | % of investment in research and development | | | | | | | |
| | | | Cycle time | | | | | | | |
| | Delivery time | | Days of delay in the production orders | | | | | | | |
| | | | % of deliveries on time | | | | | | | |
| | Traceability | | Is the process traceable? | | | | | | | |
| | Quality | | % of non-confirming rejected product | | | | | | | |
| | | | % of non-confirming reprocessed product | | | | | | | |
| | | | % of returns | | | | | | | |
| | Productive performance (productivity) | | Total produced product/ total raw materials (or main raw materials) | | | | | | | |
| | Environmental performance: water | | m3 water / finished units of product | | | | | | | |
| | Environmental performance: energy | | KWh / unit of finished product | | | | | | | |
| | | | Electric demand / unit of finished product | | | | | | | |
| | | | m3 gas / unit of finished product | | | | | | | |
| | | | \$ fuel / unit of finished product | | | | | | | |
| | Environmental performance: materials | | kg raw material / unit of finished product | | | | | | | |
| | Environmental performance: waste waters | | m3 waste water / unit of finished product | | | | | | | |
| | Solid waste | | kg solid waste / unit of finished product | | | | | | | |
| | | | m3 solid waste / unit of finished product | | | | | | | |
| | | | | | | | | | | |

| Perspective | Strategic topic | Strategic objective | Indicator | Base line | Goal year 1 | Goal year 2 | Goal year 3 | Improvement program | Responsible | Date |
|---------------------|--|---------------------|--|-----------|-------------|-------------|-------------|---------------------|-------------|------|
| Learning and growth | Human capital: talent attraction and retention | | Personnel rotation | | | | | | | |
| | Human capital: strategic skills and competences | | Hours of training in strategic topics | | | | | | | |
| | Human capital: working conditions and employees welfare | | Accident and sickness index | | | | | | | |
| | | | Gravity index | | | | | | | |
| | | | Risk level SUM (G x I x E) | | | | | | | |
| | | | Level of compliance with legal requirements and human rights (*) | | | | | | | |
| | Organizational capital: organizational culture and leadership, alignment with the strategy, team work and knowledge management | | Organizational climate index | | | | | | | |
| | Organizational capital: social contribution | | % of employees from the community | | | | | | | |
| | | | % of social contribution / net utilities | | | | | | | |
| | | | Number of interns /year | | | | | | | |

On the previous matrix, the “Improvement program” column, the name of the initiative that allows the achievement of strategic objectives is indicated. All initiatives that the company is developing or is about to start have to be included, with the purpose of verifying that all actions be aligned with the organization’s strategic objectives and encourage a revision of its advancement each time the strategic plan is re - examined. Additionally, in the strategic matrix the responsible person and the deadline for the conclusion of the action plan are also suggested.

Stage 2 results

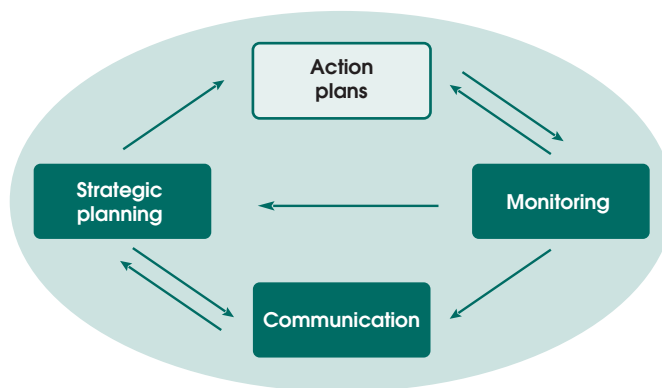
At the end of this stage, the following results will have been achieved:

- ✓ Strategic framework (mission and vision).
 - ✓ Strategic plan (objectives, indicators and goals).
-

Stage 3: Action plans

In this stage, the definition and execution of the Action Plans is realized, which derived from the strategic plan.

To do the action plans for each of the improvement programs, a work team that builds them based on the diagnosis results must be appointed and the established strategic results must be appointed. It is recommended to use a format like the one presented below.



Tool 11. Action Plan Format

Action Plan

Name of the improvement program:

Person responsible for the program:

| Strategic objective | Strategic indicator | Goal | Activities | Person in charge of the activity | Starting date | Conclusion date | Verification on |
|---------------------|---------------------|------|------------|----------------------------------|---------------|-----------------|--|
| | | | | | | | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

As it can be seen, the previous format includes the strategic objectives and indicators, with the purpose that the team in charge keeps in mind the relationship between the action and the strategic plan.

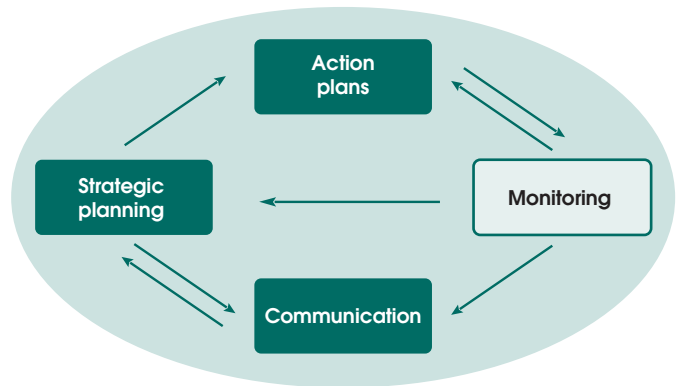
Stage 3 results

At the end of this stage, the following result will have been achieved:

- ✓ Action plans for the achievement of the strategic objectives.

Stage 4: Monitoring

In this stage, cyclical revisions are done to analyze the results from the defined indicators and verify if they are fulfilling the strategic objectives. The outcomes of this process result in an adequate space to correct any deviances, make adjustments and identify new improvement opportunities.



To do this revision, indicators' and action plans' advancement information must be gathered, activities which are under the CSR manager's responsibility.

Then, that information is presented during a monitoring management meeting where:

- Indicators results and causes are analyzed.
- Action plans advancement is analyzed.
- Decisions are made based on actions to be executed to improve the obtained performance and prevent or correct problems.

The meeting's frequency must be defined by the company. It is recommended that it be held every three or four months.

To leave evidence that the meeting was held, and to ensure its compliance with the reached agreements during it, the meeting log must be filled out; in it, the main conclusions of the indicators' analysis are specified as well as the advancement of the action plans and the arrangements from them resulting. In the tool presented here, a sample of a log is provided – which includes a proposal for a meeting agenda.

Tool 12. General management revision log

| General management revision log CSR implementation | | Date: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|----------|-----------|--------------------|----------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Participants: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Meeting objective(s): | General revision to monitor strategic plan indicators and action plans fulfillment. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agenda: | <ol style="list-style-type: none"> 1. Revision of agreements from the previous meeting. 2. Indicators analysis and goal fulfillment. 3. Revision of the action plans fulfillment. 4. Documentation of final agreements. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Conclusions on the indicators and goals fulfillment analysis: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agreements: | <table border="1"> <thead> <tr> <th>Agreement</th> <th>Responsible Person</th> <th>Deadline</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> </tbody> </table> | | Agreement | Responsible Person | Deadline | | | | | | | | | | | | | | | | | | | | | | | | |
| Agreement | Responsible Person | Deadline | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

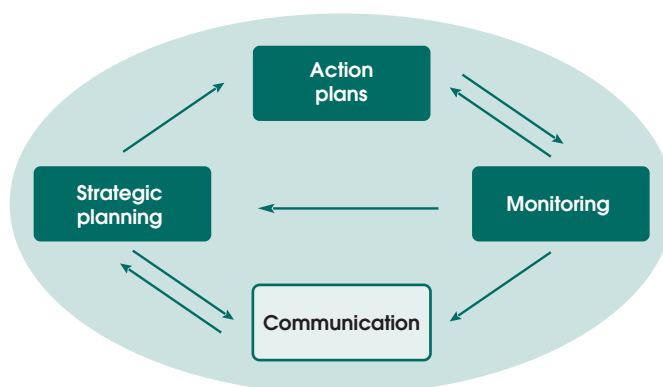
Stage 4 results

At the end of this stage, the following results will have been achieved:

- ✓ Key indicators analysis and verification of action plans fulfillment.
- ✓ Agreements on actions to improve indicators and action plans.

Stage 5: Communication

Once the company has advanced in the indicators monitoring and the fulfillment of strategic objectives and the sustainability initiatives, the organization will be at a stage in which communication of these results to the different shareholders may start through the sustainability reports .



To write these reports, companies follow their own parameters, or based theirs on worldwide known guides. Among these, the most recognized one is produced by **Global Reporting Initiative (GRI)**, an organization with headquarters in Holland, called the *GRI Guidelines* which has been used by more than 650 companies that have made their reports public. In these reports, companies supply information to their stakeholders on their economic, environmental and social results of their activities and projects, quantified through a series of performance parameters – which reflect the most widely accepted internationally concept of sustainability.

GRI Guidelines is a guide that fulfills the following characteristics:

- Is a reference frame for companies' economic, environmental and social performance.
- Establishes the principles to write the report in a way that is balanced, comparable, consistent and useful.
- Supports benchmarking and stakeholders' information.
- Is a document applicable to any sector and company.
- Is an external and not internal report; and is based on actions to improve sustainability, the results of these actions, and the future improvement strategies.

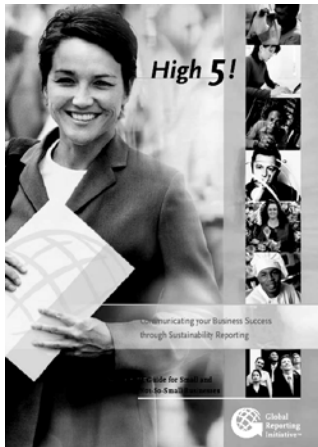


Samples of these reports may be accessed at the following links:

<http://www.bodegapirineos.com/esp/publicaciones/publicacion.html>

<http://www.gruponueva.com/databases/comunicacion/sitenueva.nsf/pages/reportessostenibilidad.html>

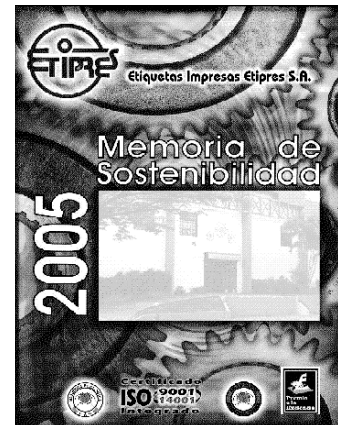
http://www.takaoka.eng.br/download/SustainabilityReport2004_2005.pdf



Additionally, with the desire to promote the writing of these reports amongst SMEs, GRI recently launched a simple handbook called "HIGH 5!" which guides one step by step on the gathering of information and presentation of results.

The Costa Rican company Etipres is one of the first companies to use this guide to make their sustainability report. In this process, the company received support from CEGESTI, in the frame of the Program: "Poverty reduction and environmental improvement: A sustainable development strategy" with financing from The Netherlands Ministry of Foreign Affairs. The report can be accessed at:

http://www.etipres.com/Etipres_%20%20Images/Informe%20Sostenibilidad%202005.pdf



To write the sustainability reports, the company uses the information on past performance coming from the Monitoring process and it may also include information from improvements or goals it expects to reach in the future – based on strategic planning. Once sustainability reports have been published and circulated, the company receives feedback from stakeholders. This information has to be used as material for the strategic planning stage, and consequently determine new improvements that can be incorporated into the company's sustainability model.

To get further information regarding GRI Guidelines visit the GRI's web page: www.globalreporting.org where you can also access the data base with the sustainability reports from companies in different productive sectors around the world.

Stage 5 results

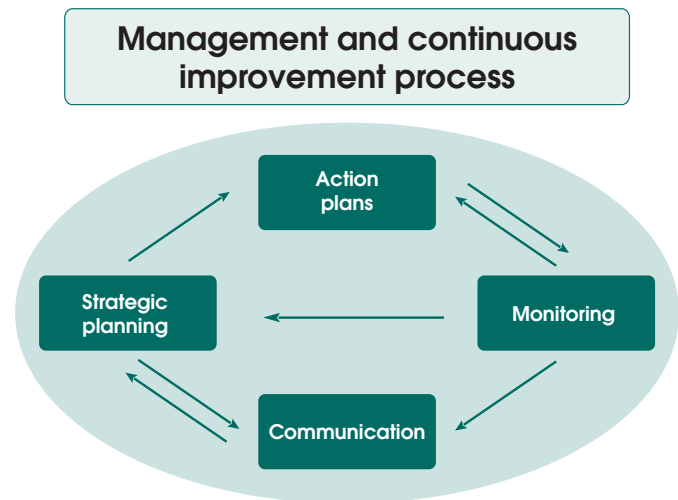
At the end of this stage, the following results will have been achieved:

- ✓ Sustainability report for stakeholders.
- ✓ Feedback from stakeholders.

Stage 6: Management and continuous improvement process

In the management and continuous improvement process, the company has to define the needed activities to ensure sustainability and improvement of the CSR system .

Specifically, the company has to establish procedures that show how, when and who is responsible for doing the following activities:



- Strategic plan revision.
- Follow up to the action plans fulfillment.
- Indicators generation and analysis.
- Management review.
- Follow up to the fulfillment of previously discussed agreements in the management revision.
- Writing, approval and publication of the Sustainability Reports.
- Communication with stakeholders.
- Control of the documentation produced by the CSR System.

Stage 6 results

At the end of this stage, the following result will have been achieved:

- ✓ Documented and implemented procedures for the administration and improvement of the CSR System.

5. Success cases in Central America

In the following web site you can access a series of cases of companies in which CEGESTI has applied the methodology for the CSR implementation with the financing from the government of The Netherlands Ministry of Foreign Affairs in the frame of the Program: "Poverty reduction and environmental improvement: A sustainable development strategy".

Success Cases Implementation of "Corporate Social Responsibility"

www.DISostenible.org

6. Tool Compendium

- Tool 1. Opening meeting Log
- Tool 2. Sustainability auto-diagnosis
- Tool 3. Current situation summary
- Tool 4. Shareholders listing
- Tool 5. Shareholders high priorities needs
- Tool 6. Guide for the mission writing
- Tool 7. Guide for the vision writing
- Tool 8. Possible sustainable strategies
- Tool 9. Template for the construction of the strategic map
- Tool 10. Sample of strategic matrixes and indicators
- Tool 11. Action plan format
- Tool 12. Management revision log

Tool 1. Opening Meeting Log

| Opening Meeting Log CSR Implementation | | Date: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|----------|-----------|--------------------|----------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Participants: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Meeting objective: | Opening of the CSR implementation project | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agenda: | <ol style="list-style-type: none"> 1. Explanation of the CSR concept 2. Explanation of the methodology for the implementation of the CSR 3. Introduction of the CSR manager and his responsibilities 4. Formalization of the work team (the names of personel who integrates the work team and their responsibility are defined). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agreements | <table border="1"> <thead> <tr> <th>Agreement</th> <th>Responsible Person</th> <th>Deadline</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> </tbody> </table> | | Agreement | Responsible Person | Deadline | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agreement | Responsible Person | Deadline | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Tool 2. Sustainability self-diagnosis

Versión 1

El siguiente diagnóstico tiene como objetivo identificar las principales oportunidades de mejora de su empresa en cada una de las dimensiones de sostenibilidad.

El diagnóstico consiste en una serie de enunciados para los cuales se debe indicar en qué grado se encuentra implementado en la empresa según la siguiente escala:

| | | |
|-------------------------|-----------|---|
| Implementado | IMP 3 | 3 |
| Mejorable | M 2 | 2 |
| Necesita acción | AC 1 | 1 |
| No Aplica / No Responde | NA / NR 0 | 0 |

Las preguntas están agrupadas de acuerdo a las siguientes categorías:

| Categoría | Tema |
|----------------------|---|
| A. Economía | A1. Satisfacción de los requerimientos de clientes y mercados A2. Relación económica con los empleados A3. Relación económica con proveedores A4. Satisfacción de los requerimientos de los inversionistas A5. Relación económica con la sociedad |
| B. Medio ambiente | B1. Organización de la gestión ambiental B2. Protección del medio ambiente a nivel de la producción B3. Desarrollo de productos tomando en cuenta el medio ambiente |
| C. Aspectos sociales | C1. Empleo y mecanismos de evaluación C2. Protección de la salud y condiciones laborales C3. Capacitación, diversidad e incentivos C4. Transparencia y interacción |

* Este documento está basado en la herramienta SAFE - Sustainability Assessment For Enterprises, desarrollada por Baedeker, C., Heuer, P., Klemisch, H., Rohn, H. (2002) del Instituto Wuppertal. Su contenido ha sido modificado de acuerdo a las características específicas de las PYMES en Centroamérica.

Instrucciones

Por favor marque con una X dentro del paréntesis correspondiente.

Al final podrá observar el perfil de sostenibilidad de su empresa de forma gráfica.

A. ECONOMÍA

A1. Organización y estrategia empresarial

| | Satisfacción de los requerimientos de clientes y mercados | 3 | 2 | 1 | 0 | |
|---|--|---------|--------|-------|--------|------------------------------|
| 1 | La empresa dispone de un portafolio de productos / servicios suficientemente innovadores para mantener o abrir nuevos mercados en el corto, mediano y largo plazo. | () IMP | () NA | () M | () AC | Favor seleccionar una opción |
| 2 | La empresa continuamente identifica innovaciones para mejorar sus productos y procesos. | () IMP | () NA | () M | () AC | Favor seleccionar una opción |

| | | | | | | |
|--|---|----------|----------|----------|----------|------------------------------|
| 3 | La empresa continuamente identifica nuevas oportunidades de mercado para sus productos | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 4 | La empresa siempre entrega el producto/servicio en el tiempo acordado con el cliente. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 5 | La calidad del producto/ servicio es consistente y de acuerdo con las expectativas del cliente. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 6 | La empresa recibe un precio que genera un margen de utilidad razonable y sostenible. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 7 | Las ventas están distribuidas entre varios clientes (no existe dependencia de uno o unos clientes específicos). | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 8 | Las ventas por cliente aumentan cada año. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| A.2. Relación económica con los empleados | | 3 | 2 | 1 | 0 | |
| 9 | Las ventas y utilidades por empleado aumentan cada año. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 10 | Los empleados reciben un salario y otros incentivos de acuerdo a sus conocimientos, el costo de vida, la cantidad de horas laborales (ej. horas extras) y supera el salario mínimo establecido. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| A.3. Relación económica con proveedores | | 3 | 2 | 1 | 0 | |
| 11 | Los productos, tiempo de entrega, el precio, la calidad y el servicio de los proveedores están de acuerdo con las necesidades de la empresa. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 12 | La empresa trabaja en conjunto con proveedores para fortalecer relaciones de largo plazo. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 13 | La disponibilidad de materia prima está garantizada a mediano y largo plazo. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 14 | Los proveedores reciben un precio de acuerdo con la calidad de los productos y/o servicios que ofrecen y con las condiciones del mercado. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| A.4. Relación económica con proveedores | | 3 | 2 | 1 | 0 | |
| 15 | La empresa tiene una estructura financiera óptima. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 16 | La utilidad neta de operación aumenta cada año. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 17 | La empresa tiene una gestión de cobro adecuada. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 18 | La empresa tiene un manejo de inventarios adecuado. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 19 | La utilización de la capacidad instalada es adecuada. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 20 | La empresa tiene un retorno sobre las inversiones de acuerdo a las condiciones del mercado. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| A.5. Relación económica con la sociedad | | 3 | 2 | 1 | 0 | |
| 21 | La empresa realiza inversiones (tiempo y recursos financieros) en el bienestar familiar de sus empleados y de la comunidad donde se encuentra ubicada. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 22 | La empresa recibe apoyo de diferentes organizaciones gubernamentales y/o no gubernamentales para lograr sus objetivos económicos, ambientales y sociales. La empresa invierte recursos (tanto tiempo como financieros) en el bienestar familiar de sus empleados y la comunidad donde se encuentra la empresa | () IMP | () M | () AC | () NA | Favor seleccionar una opción |

B. MEDIO AMBIENTE

B.1. Organización de la gestión ambiental

| | 3 | 2 | 1 | 0 | |
|--|---------|-------|--------|--------|------------------------------|
| 23 La protección del medio ambiente es un objetivo empresarial importante y cuenta con el apoyo activo de la alta gerencia. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 24 La empresa ha definido e implementado planes para mejorar su impacto ambiental. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 25 Se mantiene un registro del consumo y salidas de materiales de mayor relevancia y de energía. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 26 Antes de hacer grandes inversiones (por ejemplo, en nuevas instalaciones, maquinaria o equipos) se investiga el impacto de estas en el medio ambiente. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 27 En la empresa se ha logrado asegurar un apoyo amplio para la gestión ambiental a través de grupos de discusión y estructuras establecidas. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |

B.2. Protección del medio ambiente a nivel de la producción

| | 3 | 2 | 1 | 0 | |
|---|---------|-------|--------|--------|------------------------------|
| 28 En la empresa se trata de minimizar el uso de recursos (por ejemplo, materiales, energía, agua, etc.) | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 29 Hasta donde sea posible, en la empresa se utiliza energía limpia (generada a través de la energía eólica, energía solar, gas y/o la cogeneración). | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 30 Se están tomando medidas concretas para reducir las emisiones al aire (sustancias como dióxido de carbono, dióxido de azufre y óxidos de nitrógeno). | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 31 Se están tomando medidas concretas para reducir la cantidad de desechos sólidos. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 32 La empresa trata de evitar la generación de desechos tóxicos. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 33 La empresa trata de evitar la generación de aguas residuales. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 34 La empresa trata de optimizar el transporte de materiales, productos intermedios y productos terminados. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 35 La empresa evita hacer negocios con proveedores que no toman en cuenta consideraciones ambientales o que no cumplen las normas ambientales. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |

B.3. Desarrollo de productos tomando en cuenta el medio ambiente

| | 3 | 2 | 1 | 0 | |
|---|---------|-------|--------|--------|------------------------------|
| 36 En el diseño de productos la empresa procura minimizar el uso de materia prima e incluye criterios ecológicos al seleccionarlas. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 37 En el diseño de productos la empresa procura minimizar el uso de materiales de empaque e incluye criterios ecológicos al seleccionarlos. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 38 En el diseño de productos la empresa toma en cuenta aspectos ambientales al definir el proceso para su producción (uso de energía, desechos, aguas residuales, etc.) | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 39 En la empresa se procura diseñar productos que requieran un mínimo de recursos y de energía durante su utilización o consumo. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 40 En la empresa se fomenta el aprovechamiento de los productos al final de su vida útil (por ejemplo, mediante reutilización, procesamiento o reciclaje). | () IMP | () M | () AC | () NA | Favor seleccionar una opción |

C. FACTORES SOCIALES

C.1. Empleo y oportunidades de trabajo

| | 3 | 2 | 1 | 0 | |
|---|---------|-------|--------|--------|------------------------------|
| 41 La estrategia empresarial se ha formulado de manera que se garantice el empleo a largo plazo. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 42 En comparación con otras empresas del sector, la rotación del personal es baja. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 43 Dentro de la empresa, todas las personas tienen igualdad de oportunidades, independientemente de edad, religión, género, grupo étnico, discapacidad, orientación sexual, posición económica, o afiliación política y/o grupos de negociación colectiva (por ejemplo, oportunidades de capacitación, representación en puestos gerenciales, tiempos flexibles de trabajo, remuneración, contrataciones, despidos, jubilaciones, etc.) | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 44 La empresa se esfuerza por crear y mantener oportunidades de práctica para estudiantes. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |

C.2. Protección de la salud y condiciones laborales

| | 3 | 2 | 1 | 0 | |
|--|---------|-------|--------|--------|------------------------------|
| 45 En la empresa se considera de gran importancia la protección de la salud (tanto de los empleados como del cliente) y se procura la mejora de las condiciones laborales más allá del cumplimiento legal obligatorio. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 46 Hasta donde sea posible, se evita el uso de sustancias dañinas para la salud (por ejemplo, sustancias tóxicas). En caso de que no se pueda evitar, se utilizan cantidades mínimas de estas sustancias y se toman las precauciones correspondientes. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 47 Dentro de la empresa se ofrecen cursos y se desarrollan programas dirigidos a mejorar la salud (por ejemplo, ejercicios para la espalda, programas de prevención del síndrome RSI (movimientos repetitivos). | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 48 En los últimos años, se ha mantenido un nivel bajo de accidentes laborales o se ha logrado una disminución de estos. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 49 En comparación con otras empresas del sector, la ausencia por razones médicas es baja. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 50 En la empresa, regularmente se hacen chequeos de las condiciones laborales y de salud. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |

C.3. Capacitación, diversidad del trabajo e incentivos

| | 3 | 2 | 1 | 0 | |
|---|---------|-------|--------|--------|------------------------------|
| 51 La alta gerencia promueve la capacitación de los empleados. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 52 La oferta de cursos y capacitación dentro de la empresa es buena. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 53 Se involucra en forma activa a los empleados en el desarrollo de nuevos objetivos y proyectos, además de que los empleados pueden aportar sus propias iniciativas también. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |
| 54 Hasta donde sea posible, la empresa aplica la rotación de puestos. | () IMP | () M | () AC | () NA | Favor seleccionar una opción |

55 En la empresa se han organizado reuniones periódicas con el personal sobre su desempeño según criterios lógicos y justos para todos los involucrados y donde se define el plan de desarrollo de cada uno.

() IMP () M () AC () NA

Favor seleccionar una opción

56 En la empresa se premian los buenos resultados obtenidos y existe un plan de incentivos.

() IMP () M () AC () NA

Favor seleccionar una opción

C.4. Transparencia e interacción

3 2 1 0

57 La empresa busca de forma proactiva la comunicación con la comunidad vecina y establece mecanismos para responder de forma directa, abierta y justa a sus solicitudes y quejas.

() IMP () M () AC () NA

Favor seleccionar una opción

58 La empresa verifica si todas las empresas en la cadena de producción (desde los proveedores de materia prima hasta los entes encargados de la recolección y procesamiento de los desechos) trabajan según los reglamentos sociales y de salud (por ejemplo, el trabajo infantil).

() IMP () M () AC () NA

Favor seleccionar una opción

59 La empresa tiene una política de comunicación y transparencia hacia sus grupos de interés (por ejemplo, a través de informes ambientales, informes sociales, informes financieros, etc.).

() IMP () M () AC () NA

Favor seleccionar una opción

60 Existe un diálogo abierto entre la empresa y los diferentes grupos en la sociedad (por ejemplo, el mundo científico, los sindicatos, organizaciones medio ambientales, etc.).

() IMP () M () AC () NA

Favor seleccionar una opción

61 La empresa se mantiene dentro de la legalidad y principios éticos en las relaciones comerciales y con otros grupos de interés (por ejemplo, evitando la corrupción).

() IMP () M () AC () NA

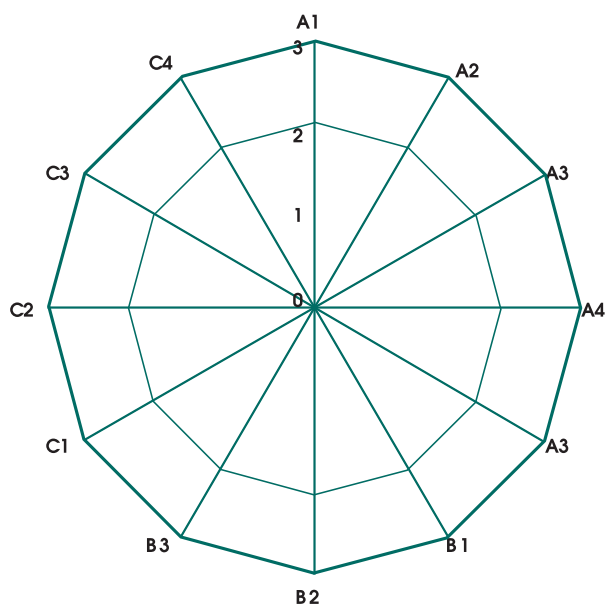
Favor seleccionar una opción

62 Se trabaja en forma abierta con proveedores, clientes y consumidores para promover un desarrollo sostenible de la empresa.

() IMP () M () AC () NA

Favor seleccionar una opción

Diagnóstico de Sostenibilidad



A1. Satisfacción de los requerimientos de clientes y mercados.

A2. Relación económica con los empleados.

A3. Relación económica con proveedores.

A4. Satisfacción de los requerimientos de los inversionistas.

A5. Relación económica con la sociedad.

B1. Organización de la gestión ambiental.

B2. Protección del medio ambiente a nivel de la producción.

B3. Desarrollo de productos tomando en cuenta el medio ambiente.

C1. Empleo y mecanismos de evaluación.

C2. Protección de la salud y condiciones laborales.

C3. Capacitación, diversidad e incentivos.

C4. Transparencia e interacción.

Tool 3. Current Situation Summary

| <p>Mark with an X according to your consideration that the current situation is Good, Medium or Bad</p> <p>Topic</p> | | Possible impact | | | Current situation | | |
|---|--|-----------------|--------|---------------|-------------------|--------|-----|
| | | Economic | Social | Environmental | Good | Medium | Bad |
| 1 | Income | X | | | | | |
| 2 | Costs | X | | | | | |
| 3 | Profitability / Utility | X | | | | | |
| 4 | Liquidity | X | | | | | |
| 5 | Level of indebtedness | X | | | | | |
| 6 | Managerial - strategic Capacity | X | X | X | | | |
| 7 | Raw materials disponibility, quality and use | X | | X | | | |
| 8 | Strategic relations with suppliers and distributors | X | X | | | | |
| 9 | Product portfolio | X | | | | | |
| 10 | Client portfolio | X | | | | | |
| 11 | Market positioning | X | X | X | | | |
| 12 | Corporate image | X | X | X | | | |
| 13 | Technical knowledge | X | X | | | | |
| 14 | Qualified human resource available | X | X | | | | |
| 15 | Human resource's integral development | X | X | | | | |
| 16 | Human rights | | X | | | | |
| 17 | Work benefits | X | X | | | | |
| 18 | Health and occupational safety | X | X | | | | |
| 19 | Company's Technological Level | X | X | X | | | |
| 20 | Water use and consumption | X | X | X | | | |
| 21 | Energy use and consumption | X | X | X | | | |
| 22 | Other natural resources care and use (biodiversity, landscape, ecosystems, etc.) | X | | X | | | |
| 23 | Emission of gases generation | | X | X | | | |
| 24 | Waste water generation and disposal | X | X | X | | | |
| 25 | Solid waste generation and management | X | X | X | | | |
| 26 | Chemical products use | X | X | X | | | |
| 27 | Product/service safety for the consumer/user (the product/service does not jeopardize health nor physical integrity) | X | X | X | | | |
| 28 | Environmental impact during and after the use or consumption of the service or product (energy consumption, water consumption, packing, etc.) | X | | X | | | |
| 29 | Legal compliance | X | X | X | | | |
| 30 | Ethics, transparency and anti-corruption policies | | X | | | | |
| 31 | Physical-natural vulnerability (susceptibility to natural disasters such as: pests, floods, adverse climate conditions, erathwakes, slides, etc) | X | | | | | |
| 32 | Socio-cultural Impact in the community | | X | | | | |
| 33 | Corporate entrepreneurial services (example: specialized services and technical assistance, information services, laboratories, etc.) | X | X | X | | | |

Tool 4. List of Stakeholders

| Stakeholders | Priority A = High B = Medium C = Low |
|--------------|---|
| | |
| | |

Tool 5. Stakeholders’ High Priority Needs

| Stakeholders | Needs |
|--------------|-------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |

MISSION

1. Perform a brainstorm to answer the following questions:

What does our company offer to our clients ?

Brainstorm results:

What makes us different from our competitors ?

Brainstorm results:

What do we offer our collaborators, community, suppliers and the environment ?

Brainstorm results:

2. Based on the ideas resulting from the brainstorm, write a mission statement and together with the team, approve the final version.

VISION

1. Request that participants respond – individually – in writing to the question: How do we see the company in 10 years? Then provide a space for each person to share with the rest their answers and write down the main ideas in a place to be seen.

Main ideas:

2. Group the ideas generated in step 1 according to affinity and summarize them in phrases.

Summary phrases

3. Based on the summary phrases, write a vision statement and together with the team, approve the final version.

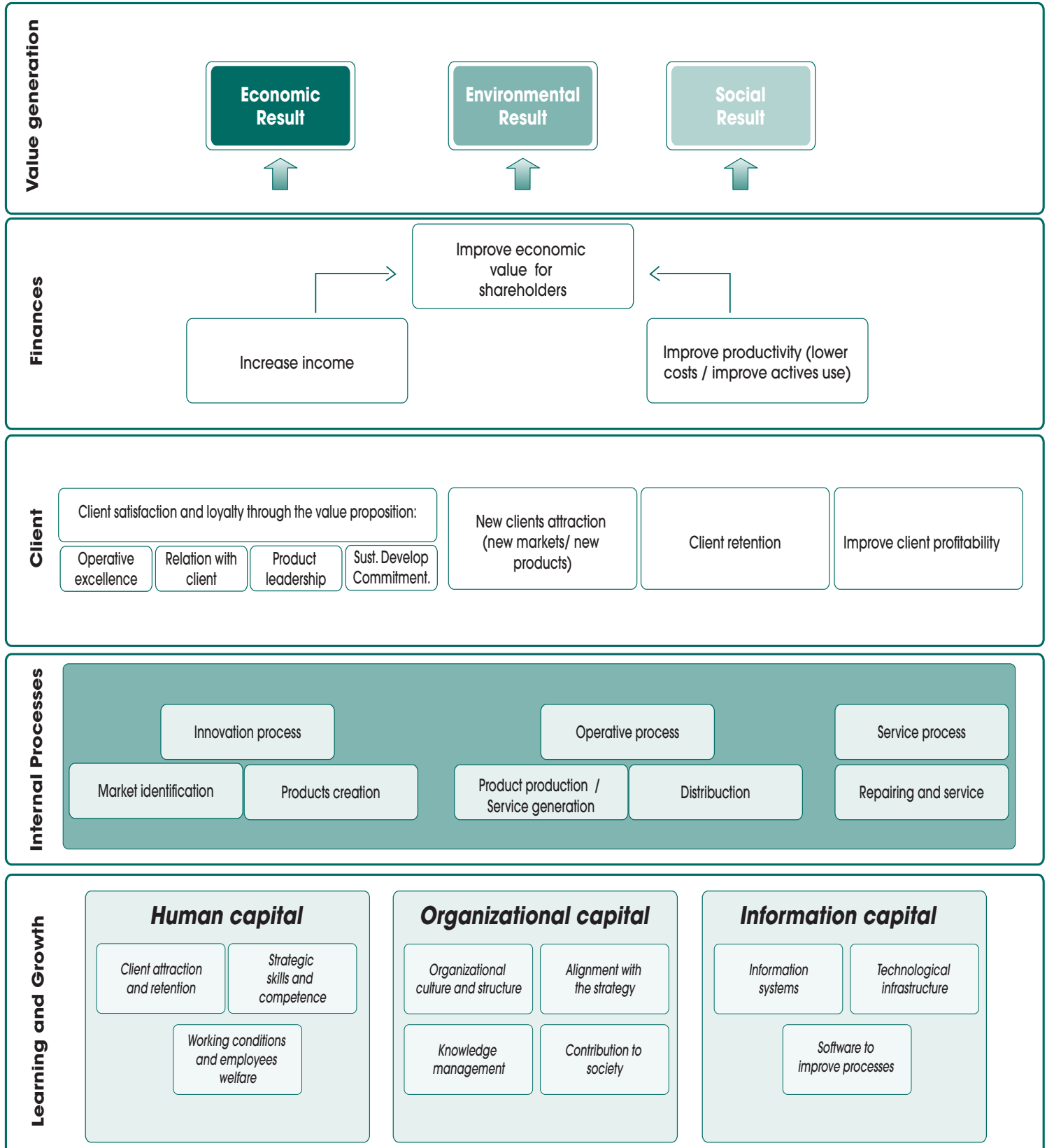
Tool 8. Possible sustainability strategies

| Type of Strategy | Possible strategies |
|--|---------------------|
| Internal efficiency | |
| Risks minimization | |
| Market differentiation through development of sustainable products | |

Tool 9. Template to build the strategy map

Strategy map

Company's name:



Tool 10. Strategic indicators sample matrix

| Perspective | Strategic topic | Strategic objective | Indicator | Base line | Goal year 1 | Goal year 2 | Goal year 3 | Improvement program | Responsible | Date |
|-------------|------------------------|---------------------|---|-----------|-------------|-------------|-------------|---------------------|-------------|------|
| Finances | Economic value added | | EVA | | | | | | | |
| | | | % of profitability | | | | | | | |
| | | | ROI | | | | | | | |
| | | | % leveraging | | | | | | | |
| | Income | | Sales | | | | | | | |
| | Productivity | | Raw materials inventory rotation | | | | | | | |
| | | | In process inventory rotation | | | | | | | |
| | | | Finished product inventory rotation | | | | | | | |
| | | | Installed capacity use | | | | | | | |
| | | | Cx/C rotation | | | | | | | |
| Clients | Value proposition | | Client satisfaction index | | | | | | | |
| | | | # complaints | | | | | | | |
| | | | % of product sales | | | | | | | |
| | | | % of sales by client sales | | | | | | | |
| | | | % of market participation | | | | | | | |
| | New clients attraction | | % of approved quotes / total amount of quotes | | | | | | | |
| | | | # of new clients / # of new active clients | | | | | | | |
| | | | \$ in sales to new clients / total sales | | | | | | | |
| | | | % of sales from new products | | | | | | | |
| | | | Resales (clients by order) | | | | | | | |
| | Client retention | | | | | | | | | |
| | Client profitability | | % of profitability per client | | | | | | | |

| Perspective | Strategic topic | Strategic objective | Indicator | Base line | Goal year 1 | Goal year 2 | Goal year 3 | Improvement program | Responsible | Date |
|------------------|--------------------------------------|---------------------|---|-----------|-------------|-------------|-------------|---------------------|-------------|------|
| Internal process | Innovation process | | # of improve products | | | | | | | |
| | | | # of new products in the markets | | | | | | | |
| | | | % of investment in research and development | | | | | | | |
| | Delivery time | | Cycle time | | | | | | | |
| | | | Days of delay in the production orders | | | | | | | |
| | | | % of deliveries on time | | | | | | | |
| | Traceability | | Is the process traceable? | | | | | | | |
| | | | % of non-confirming rejected product | | | | | | | |
| | | | % of non-confirming reprocessed product | | | | | | | |
| | Quality | | % of returns | | | | | | | |
| | | | Total produced product/ total raw materials (or main raw materials) | | | | | | | |
| | | | m3 water / finished units of product | | | | | | | |
| | Environmental performance: water | | KWh / unit of finished product | | | | | | | |
| | | | Electric demand / unit of finished product | | | | | | | |
| | | | m3 gas / unit of finished product | | | | | | | |
| | | | \$ fuel / unit of finished product | | | | | | | |
| | Environmental performance: materials | | kg raw material / unit of finished product | | | | | | | |
| | | | m3 waste water / unit of finished product | | | | | | | |
| | Solid waste | | kg solid waste / unit of finished product | | | | | | | |
| | | | m3 solid waste / unit of finished product | | | | | | | |

| Perspective | Strategic topic | Strategic objective | Indicator | Base line | Goal year 1 | Goal year 2 | Goal year 3 | Improvement program | Responsible | Date |
|---------------------|--|---------------------|--|-----------|-------------|-------------|-------------|---------------------|-------------|------|
| Learning and growth | Human capital: talent attraction and retention | | Personel rotation | | | | | | | |
| | Human capital: strategic skills and competences | | Hours of training in strategic topics | | | | | | | |
| | Human capital: working conditions and employees welfare | | Accident and sickness index | | | | | | | |
| | | | Gravity Index | | | | | | | |
| | | | Risk level SUM (G x I x E) | | | | | | | |
| | | | Level of compliance with legal requirements and human rights (*) | | | | | | | |
| | Organizational capital: organizational culture and leadership, alignment with the strategy, team work and knowledge management | | Organizational climate index | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | Organizational capital: social contribution | | % of employees from the community | | | | | | | |
| | | | % of social contribution / net utilities | | | | | | | |
| | | | Number of interns /year | | | | | | | |

Tool 11. Action Plan Format

Action Plan

Name of the improvement program:

Person responsible for the program:

[illegible]

General management revision log CSR implementation

Date:

Participants:

Meeting
objective(s):

General revision to monitor strategic plan indicators and action plans fulfillment.

Agenda:

1. Revision of agreements from the previous meeting.
2. Indicators analysis and goal fulfillment.
3. Revision of the action plans fulfillment.
4. Documentation of final agreements.

Conclusions on
the indicators
and goals
fulfillment
analysis:

Agreements:

| Agreement | Responsible Person | Deadline |
|-----------|-----------------------|----------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

7. Links of Interest

The following is a general description of international organizations that promote CSR, and an Internet link to get further information.

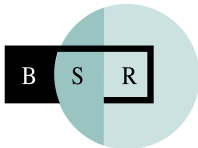


CEGESTI

Private, independent and non-profit organization, founded in 1990 with the purpose of promoting and supporting the competitive position of the productive sector in Costa Rica and other Latin American countries, by offering integrated consultancy services, training research and information.

Its mission is to promote the competitiveness of the Central American and Caribbean productive sectors, with the purpose of improving the region's economic and social development.

www.cegesti.org
www.DISostenible.org



BUSINESS FOR SOCIAL RESPONSIBILITY

Global organization that helps member companies achieve success in ways that respect ethical values, people, communities and the environment.

www.bsr.org



FORUM EMPRESA

American alliance of CSR-based business organizations that promotes corporate responsibility (CSR) throughout the Americas. Currently, it has 18 organizations that represent 16 countries in the region and joins close to 3.500 companies through the member organizations.

www.empresa.org



CSR EUROPE

Organization created with the mission to help companies achieve profitability, sustainable growth and human progress by placing corporate social responsibility in the mainstream of business practice.

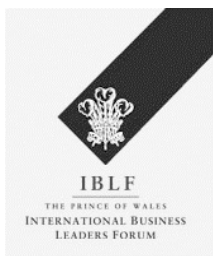
www.csreurope.org



WORLD BUSINESS COUNCIL FOR SUSTAINABLE DEVELOPMENT

Organization created with the mission to provide business leadership as a catalyst for change toward sustainable development and to promote eco-efficiency, innovation and social responsibility.

www.wbcsd.org



INTERNATIONAL BUSINESS LEADERS FORUM

Founded in 1990 by His Royal Highness the Prince of Wales. Its objectives are to promote responsible entrepreneurial practices and perform an active role in sustainable development.

www.iblf.org



CERES

Organization created with the mission to move businesses, capital, and markets to advance lasting prosperity by valuing the health of the planet and its people. It is in charge of connecting companies with experts on energy, biodiversity, water and land use; and with investors to discuss barriers against progress and find creative solutions.

www.ceres.org



GLOBAL COMPACT

Founded in 1999 during the World Economic Forum when the United Nations Secretary – Kofi Annan – challenged the business leaders to join an international initiative: The Global Compact.

It is a net that brings together five United Nations agencies (UNEP, ILO, UNDP, UNIDO, Office of High Commissioner of Human Rights) with civil and labor society to support nine principles in the topics of: human rights, labor and the environment.

www.unglobalcompact.org

The objective of the Handbook for the Implementation of Corporate Social Responsibility (CSR) is to provide a practical guide to visionary companies that desire to integrate CSR in its organizational strategy and, this way, achieve tangible results that translate into high competitiveness.

This handbook was written by CEGESTI, in the frame of the Program: "Poverty reduction and environmental improvement: A sustainable development strategy", financed by The Netherlands Ministry of Foreign Affairs. The document compiles the methodology CEGESTI has developed for the CSR implementation, as well as the best practices recorded during the technical assistance provided to different organizations in Central America and the Dominican Republic.

We are hopeful that this handbook will be of great use to you and that the CSR implementation translates into numerous benefits for your company's economic, environmental and social sustainability.

For further information, reach us:

CEGESTI
San José, Costa Rica
Phone: (506) 280-8511
Fax: (506) 280-2494

www.cegesti.org
www.disostenible.org



The objective of the Handbook for the Implementation of Corporate Social Responsibility (CSR) is to provide a practical guide to visionary companies that desire to integrate CSR in its organizational strategy and, this way, achieve tangible results that translate into high competitiveness.

This handbook was written by CEGESTI, in the frame of the Program: "Poverty reduction and environmental improvement: A sustainable development strategy", financed by The Netherlands Ministry of Foreign Affairs. The document compiles the methodology CEGESTI has developed for the CSR implementation, as well as the best practices recorded during the technical assistance provided to different organizations in Central America and the Dominican Republic.

We are hopeful that this handbook will be of great use to you and that the CSR implementation translates into numerous benefits for your company's economic, environmental and social sustainability.

For further information, reach us:

CEGESTI
San José, Costa Rica
Tel: (506) 280-8511
Fax: (506) 280-2494
www.cegesti.org
www.disostenible.org

