



SMART REPORT

Lifecycle Thinking: Issues To Be Considered

29 May 2017



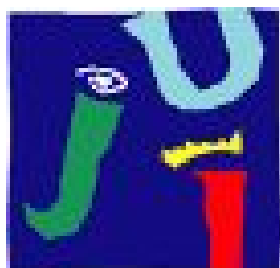
This report forms deliverable D5.1 of the SMART project. Based on theoretical work, this is a list of key management, social and environmental issues that should be included in sustainable life-cycle assessments. Questions and comments should be addressed to María Jesús Muñoz Torres at Universitat Jaume I (munoz@uji.es).

Work Package 5 (WP5): Sustainability Assessment Guidelines

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Table of Contents

Executive Summary

Introduction

Purpose and Scope

Relationship to Other Deliverables

Structure of This Document

Background

Initiatives on Environmental Issues

Initiatives on Social Issues

Initiatives on Management Issues

Initiatives on Multiple Sustainability Issues

Key Issues for the Sustainability Assessment Framework

Basic Issues and Principles

Environmental Dimension

Social Dimension

Principles for SAG

General Outline of the Sustainability Assessment Framework (version 1.0)

Summary of Achievements

Relation to Continued Developments

References

ANNEX: Other International Initiatives

List of Tables

Table 1: Environmental footprints impact categories for OEF studies

Table 2: Relationship between Planetary Boundaries and OEF

Table 3: Relationship between SDGs and OEF

Table 4: Social responsibility core aspects in CSR standards

Table 5: Global Doughnut domains

Table 6: Relations between global doughnut domains and CSR standards

List of Figures

Figure 1: General outline of the sustainability assessment framework (version 1.0)

List of Abbreviations

DEFRA	Department for Environment, Food and Rural Affairs, UK
EC-JRC	European Commission-Joint Research Center
E-LCA	Environmental Life Cycle Assessment
EOF	Environmental Footprint of Organizations
EPLCA	European Platform on Life Cycle Assessment
GHG	Greenhouse Gas
ILCD	International Reference Life Cycle Data System
IPCC	Intergovernmental Panel on Climate Change
KPI	Key Performance Indicator
LCA	Life Cycle Assessment
M	Project month
OEF	Organizational Environmental Footprint
SAG	Sustainability Assessment Guidelines
SDGs	Sustainable Development Goals
S-LCA	Social Life Cycle Assessment
UJI	Universitat Jaume I
WP	Work Package

Executive Summary

This document is the first SMART H2020 project WP5 outcome. The project's central objective is to identify the factors that enable businesses and other market actors to realise their unfulfilled potential to contribute in their own way to development-friendly, environmentally and socially sustainable business, trade and investment. One of the contributions of WP5 to this ambitious goal is addressed through the development of Sustainability Assessment Guidelines for sustainable supply chain management.

WP5 is committed to the project in the development of Sustainability Assessment Guidelines for market actors' improved assessment of global value chains. To achieve that two objectives were established: (i) to identify the key performance indicators (KPIs) in the environmental, social and economic aspects of the selected products for sale by EU business to EU consumers and (ii) to develop Sustainability Assessment Guidelines for sustainable supply chain management for market actors and EU policymakers.

This first deliverable details based on theoretical analysis the key sustainability issues that a guideline should include in order to develop an appropriate organisational sustainability assessment.

The proposed Sustainability Assessment Guidelines should be consistent with the social-ecological system of the SMART Project, which is based on Circular Economy, Strong Sustainability, Planetary Boundaries, Global Doughnut and UN Sustainable Development Goals. In this regard, the footprint methodologies are a starting point to assess the environmental and social impacts from a life cycle thinking perspective.

D5.1 is structured into two parts. The first part describes a comprehensive analysis and review of previous initiatives that focus on organisations' sustainability aspects. The second part details a set of key issues under analysis for the ongoing sustainability assessment framework, taking into account previous efforts in sustainability evaluation and highlighting how the Sustainability Assessment Guidelines that are being developed by this project will go beyond them.

Introduction

This section details the purpose and scope of D5.1, its structure and relationship to other deliverables of SMART project.

Purpose and Scope

The main purpose of D5.1 is to detail the key sustainability issues that a guideline should include in order to develop a proper organisational sustainability assessment. This guideline should include a manual of procedures for the assessment of the sustainable management of an organisation under life cycle thinking, considering environmental, social, management factors.

D5.1 contributes directly to the following SMART expected result:

Sustainability Assessment Guidelines for markets actors on how to assess and adjust their business relationships with business counterparts in developing countries, notably through global supply chains, so as to help market actors contribute to and not undermine EU's development policy goals.

With the aim of elaborating suitable baselines and advance current initiatives, the first step is to identify key sustainability issues and principles that allow us to operationalise sustainability in a comprehensive way and from cradle-to-cradle perspectives, as well as overcoming the limitations of the current initiatives.

Relationship to Other Deliverables

This report is the first deliverable based on the work developed by WP5 and it affects all other deliverables created in WP5. An input of this deliverable is the

results of the D2.1 (Research Guide) published internally the first version in M6, which identify environmental and social hotspots on a macro level.

For forthcoming deliverables in WP5 (D5.2-D5.4), the third section of this deliverable focuses on key issues for the sustainability assessment framework. Regarding other WPs, the results of D5.1 is useful for D3.1 (Report on the environmental and social hot spot analysis in the product life-cycle of two ready-made garments) and D4.1 (Report on the environmental and social hot spot analysis in the product life-cycle of two mobile phones).

Key issues will be revisited and explored in depth within the scope of future deliverables (D5.2 – D5.4) which focus on the best practices and KPIs of the both specific products and the report of the Sustainability Assessment Guidelines (SAG).

Structure of This Document

This report is structured into two main parts. The first part describes previous initiatives that organisations have adopted to consider sustainability aspects in their management and other current efforts to assess management from a life cycle perspective.

The second part details key issues for the sustainability assessment framework, taking into account the previous efforts in sustainability and highlighting how the Sustainability Assessment Guidelines will go beyond them.

Background

This section provides a quick overview of previous initiatives that guide or promote the adoption of sustainability practices in organisations.

These initiatives have been identified after a comprehensive review of the standards and literature above sustainability assessment and exploring recent efforts of international initiatives on sustainability practices and life-cycle thinking.

The identified initiatives are classified according to the main issue addressed: environmental, social, management or multiple sustainability issues.

Initiatives on Environmental Issues

Name	Description
ISO 14001:2015 certification	<p>Objective: Guidelines for the implementation of an standardised environmental management system.</p> <p>Issues: Environmental management of the organizations.</p> <p>Principles: Continuous improvement.</p> <p>Relevance for SAG: Defines the main concerns that an organization should consider in order to manage its environmental impacts according to its organizational context (stakeholders, product lifecycle, etc.); Deming Cycle (PDCA "Plan- Do-Check- Act").</p> <p>Website</p>
EMAS certification	<p>Objective: Guidelines for the implementation of an environmental management system.</p> <p>Issues: environmental management of the organizations.</p> <p>Principles: Continuous improvement.</p> <p>Relevance for SAG: Defines the main concerns that an organization should consider in order to manage its environmental impacts according to the Regulation (EC) No 1221/2009 (EMAS III).</p> <p>Website</p>

**CDP (former
CARBON
DISCLOSURE
PROJECT)**

Objective: Investor-led partnership that asks companies annually to submit information voluntarily on their environmental risk management and performance.

Issues: Climate change, water and forest.

Principles: Not fully and clearly expressed.

Relevance for SAG: As a framework of best practices of corporate risk evaluation; it runs a global disclosure system that enables companies, cities, states and regions to measure and manage their environmental impacts.

[Website](#)

**Organization
Environmental
Footprint
(OEF)**

Objective: Seek to reduce the environmental impacts associated with organizational activities, taking into account supply chain activities from a life cycle thinking.

Issues: Environmental impacts, organisation, life cycle, supply chain.

Principles: Relevance, completeness, consistency, accuracy, transparency.

Relevance for SAG: Multicriteria measure of the environmental performance of an organization from life cycle thinking.

[Website](#)

Nitrogen Footprint

Objective: Measure the amount of reactive Nitrogen released into the environment as a result of human activities.

Issues: Nitrogen-neutrality, nitrogen-reactive, nitrogen Cycle.

Principles: Consumer based, comparable.

Relevance for SAG: Provides a framework for people to make decisions about their resource use to decrease contributions to Nr related problems.

[Website](#)

Energy Footprint	<p>Objective: Help manufacturing, commercial and institutional facilities to track their energy consumption, factors related to energy use and significant energy end-use.</p> <p>Issues: Energy consumption, comparison of energy types, energy performance indicator Eu PI v4.0.</p> <p>Principles: ISO 50001, systematic, universality, standard.</p> <p>Relevance for SAG: Establishes and implement a systematic approach to managing energy and achieving energy performance improvements.</p> <p>Website</p>
Carbon Footprint GHG protocol	<p>Objective: Develop internationally accepted greenhouse gas accounting and reporting standards for business and to promote their broad adoption.</p> <p>Issues: GHG, Corporate value chain, carbon footprint.</p> <p>Principles: Relevance, completeness, consistency, transparency, accuracy.</p> <p>Relevance for SAG: Design a comprehensive GHG accounting and reporting framework to provide information blocks capable of serving most business goals.</p> <p>Website</p>
Carbon Footprint PAS 2050	<p>Objective: Assess product life cycle GHG emissions measuring the carbon footprint of products across their full life cycle.</p> <p>Issues: Carbon footprint, product life cycle, supply chain, GHG.</p> <p>Principles: Relevance, completeness, consistency, accuracy, transparency.</p> <p>Relevance for SAG: Quantify the life cycle GHG emissions from goods and services when considering reduction of emissions from products and services.</p> <p>Website</p>

**ISO 14064
Greenhouse Gases,
Organizational
level**

Objective: Specify principles and requirements at the organisation level for quantification and reporting of gas emissions and removals.

Issues: GHG, organisation, environmental management.

Principles: Relevance, completeness, consistency, accuracy, transparency.

Relevance for SAG: Facilitate the development and implementation of an organisation's GHG management strategies and plans. Facilitate the crediting and trade of GHG emissions reductions or removal enhancements.

[Website](#)

Water Footprint

Objective: Quantify water usage for a particular product, for any well defined group of consumers or producers..

Issues: Water scarcity, water consumed, water management.

Principles: Global character of freshwater, quantitative, sustainable and equitable use, universality.

Relevance for SAG: Total volume of direct and indirect freshwater used, consumed, and/or polluted.

[Website](#)

**ISO 14046 Water
Footprint**

Objective: Appropriate water footprint assessment techniques that can be used in an internationally consistent manner.

Issues: Water footprint, life cycle thinking.

Principles: Environmental focus, iterative approach, transparency, relevance, accuracy, completeness, organisations.

Relevance for SAG: ensure consistency in assessing and reporting water footprints.

[Website](#)

**Environmental Key
Performance
Indicators DEFRA**

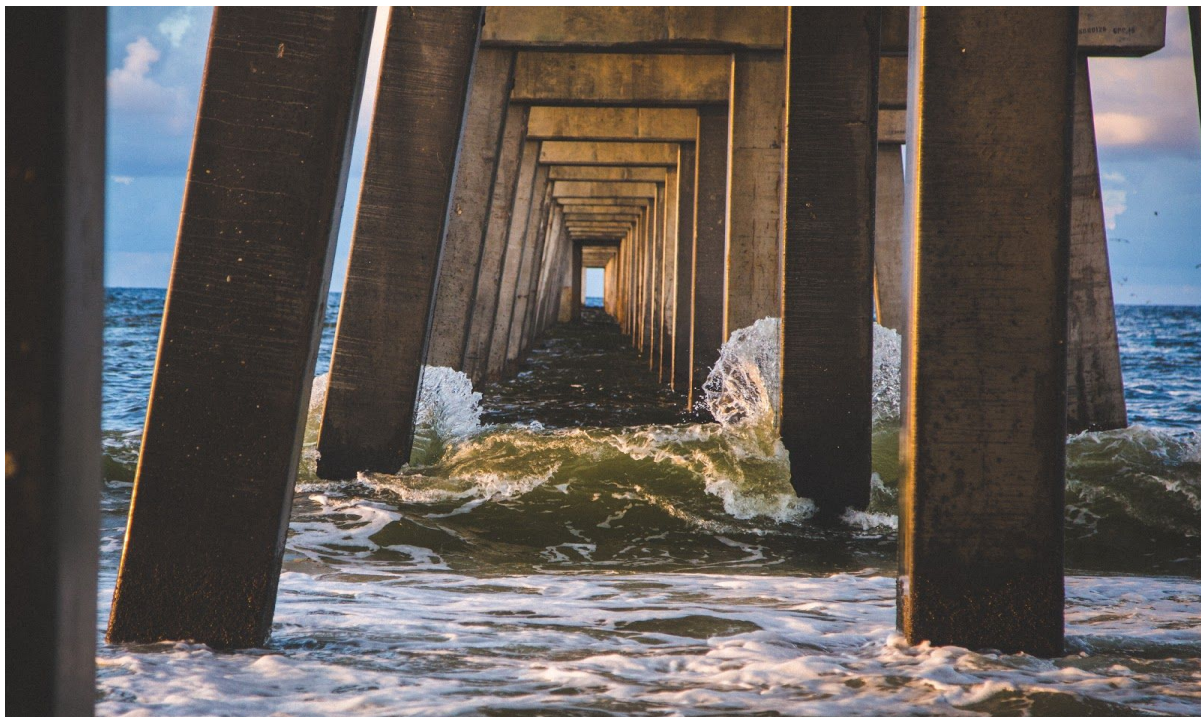
Objective: Respond to an increasing demand for company reporting that is sharp and more focused on the key impacts on the business and on the environment.

Issues: KPIs, environmental performance, reporting process.

Principles: Transparency, accountability, credibility, quantitative, relevance, comparability.

Relevance for SAG: Guidance to companies on how to report on their environmental performance using environmental key performance indicators.

[Website](#)



Initiatives on Social Issues

Name	Description
Ethical Trading Initiative (ETI) ETI Base Code	<p>Objective: Code of labour practice based on national law and international labour standards. The objective is to promote respect for workers' rights and to achieve real improvements in working conditions within their supply chain.</p> <p>Issues: Labour practice (wages, hours of work, health and safety and the right to join free trade unions).</p> <p>Principles (of implementation): Commitment to ethical trading, integrating ethical trade into company culture and business practices, capacity-building for suppliers and others, identifying problems in the supply chain, improvement actions, transparency.</p> <p>Relevance for SAG: The resources of each principle in order to identify best practices and KPI regarding labour practices. The principles of implementation involving the suppliers.</p> <p>Website</p>
HRC corporate equality index from the Human Rights Campaign Foundation	<p>Objective: Assess the corporate policies and practices regarding both sexual orientation and gender identity employment protections for U.S. companies. Corporate Equality Index is the national benchmarking tool on corporate policies and practices pertinent to lesbian, gay, bisexual and transgender employees.</p> <p>Issues: Equality practices (lesbian, gay, bisexual and transgender equality on workplaces).</p> <p>Principles: Transparency (not explicitly mentioned as a principle).</p> <p>Relevance for SAG: To identify best practices and KPI, since the criteria used and the results of firms by industries are published.</p> <p>Website</p>

**OHSAS 18001
(Occupational
Health & Safety
Management
System)**

Objective: Set out the minimum requirements for occupational health and safety management best practice.

Issues: Social (health and safety management).

Principles: Continuous improvement process.

Relevance for SAG: To identify best practices on health and safety management. Continuous improvement process (Deming Cycle, PDCA “Plan-Do-Check- Act”).

Note: ISO 45001 is intended to replace the widely implemented OHSAS 18001.

[Website](#)

**Guidelines for
Social Life Cycle
Assessment of
Products (2009)**

Objective: Propose a methodology to develop life cycle inventories based on indicators linked to impact categories which are related to main stakeholder groups (e.g. worker, consumer, local community, society and value chain actors).

Issues: Life cycle methodology and social aspects.

Principles: Life cycle thinking (completeness and consistency).

Relevance for SAG: Compares S-LCA with E-LCA, provides a methodology for developing social life cycle inventories (sheets for subcategories in S-LCA) and details an extensive glossary.

[Website](#)

SA8000

Objective: Provide a framework for the protection of organisations' human resources through an effective social management system.

Issues: Human rights and labor (child labor, forced or compulsory labor, health and safety, freedom of association, discrimination, disciplinary practices, working hours, remuneration). Social management system.

Principles: Applicable to personnel within an organisation's control (including suppliers).

Relevance for SAG: Includes a set of tools for the management of the social performance of organisations (Social Fingerprint®).

[Website](#)

OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-affected and High-Risk Areas 2017

Objective: Provide detailed recommendations to help companies respect human rights and avoid contributing to conflict through their mineral purchasing decisions and practices.

Issues: Responsible global supply chains of minerals, risk-based due diligence, human rights.

Principles: Global instrument, International consensus, Integrated vision, identifying problems in the supply chain, improvement actions, transparency.

Relevance for SAG: Identifies the factual circumstances involved in the extraction, transport, handling, trading, processing, smelting, refining and alloying, manufacturing or selling of products that contain minerals originating from conflict-affected and high risk areas. Identifies potential risks, model supply chain policy (Annex 2), prevents or mitigates the identified risks by adopting and implementing a risk management plan.

[Website](#)

Know The Chain
Report for
businesses and
investors who
need to
understand and
address forced
labour risks
within their
supply chains

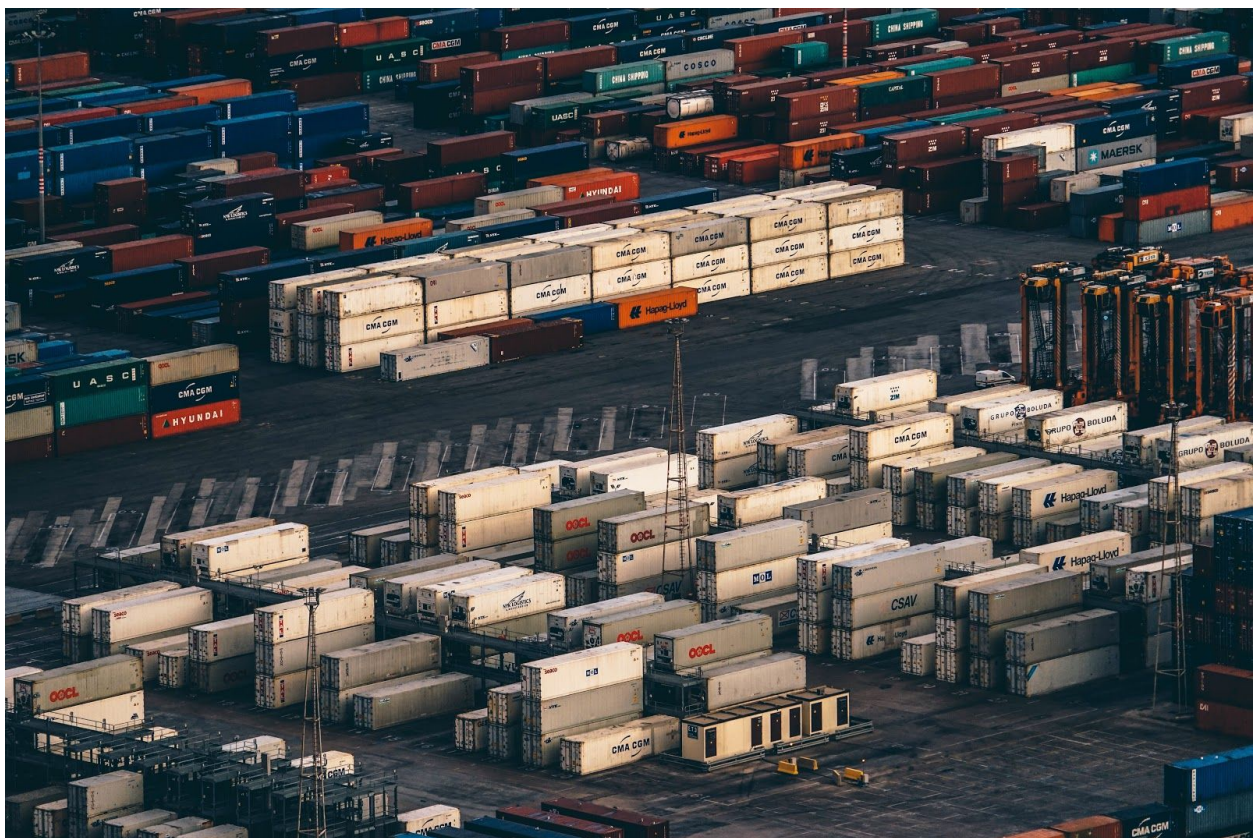
Objective: Forced labour action compared - findings
from three sectors.

Issues: Forced labour risks.

Principles: Support worker voice and remedy, higher
transparency and legal standards.

Relevance for SAG: Analysis on forced labor risks and
the corporate policies and practices developed by
companies in response; recommendations for
companies across sectors, business and
multi-stakeholder associations, and investors.

[Website](#)



Initiatives on Management Issues

Name	Description
Global Governance Principles - CalPERS (CalPERS Focus List)	<p>Objective: The California Public Employees' Retirement System (CalPERS) Total Fund Investment Policy established the Global Governance Principles (and a Global Governance Policy) for guiding investment and engagement decision (they are not a checklist), as well as advocating with policy-makers on financial market reforms.</p> <p>Issues: Corporate Governance (investor rights, board quality diversity, independence, competence-compensation, corporate reporting and regulatory effectiveness).</p> <p>Principles: Not explicitly mentioned.</p> <p>Relevance for SAG: Improves corporate governance in listed companies.</p> <p>Website</p>
ISO 9001: 2015 certification or any industry specific certification	<p>Objective: Guidelines for the implementation of an standardised quality management system.</p> <p>Issues: Quality management of the organisations.</p> <p>Principles: Continuous improvement.</p> <p>Relevance for SAG: Continuous improvement process (Deming Cycle, PDCA "Plan- Do-Check- Act").</p> <p>Website</p>
Extractive Industries Transparency Initiative (EITI)	<p>Objective: Global standard to promote the open and accountable management of extractive resources.</p> <p>Issues: Seeks to address the key governance issues in the oil, gas and mining sectors.</p> <p>Principles: Companies and governments transparency about payments in the extractive industries.</p>

Relevance for SAG: Measures and verifies company payments in the oil, gas and mining sectors. This framework could improve the investment climate.

[Website](#)

**International
Integrated
Reporting
Framework**

Objective: Improve the quality of information available to providers of financial capital to enable a more efficient and productive allocation of capital. This standard is based on those factors that materially affect the ability of an organisation to create value over time.

Issues: Corporate reporting.

Principles (guiding principles): Strategic focus and future orientation, connectivity of information, stakeholder relationships, materiality, conciseness, reliability and completeness, and consistency and comparability.

Relevance for SAG: Value creation process, the flows of the capitals (financial, manufactured, intellectual, human, social and relationships, and natural) and the content elements.

[Website](#)

**G20/OECD
Principles of
Corporate
Governance
(2015)**

Objective: Improve the quality of the corporate governance framework. Mainly, it offers a practical guidance at a national level.

Issues: Corporate governance.

Principles: Flexibility.

Relevance for SAG: Identifies corporate governance best practices.

[Website](#)

UN Global Compact and BSR, A guide to traceability

Objective: Provide recommendations for advancing global supply chains traceability. Defines procedures for the practical implementation of traceability programmes within companies.

Issues: Definition, evolution and impact of traceability, traceability in practice, practical implementation guidelines.

Principles: Traceability in global supply chains for advancing in sustainability, stakeholder-company collaboration.

Relevance for SAG: Provides different models of traceability.

[Website](#)

Hotspots Analysis: An overarching methodological framework and guidance for product and sector level application (2017)

Objective: Provide a common methodological framework for identifying and addressing significant sustainability challenges.

Issues: Methodological steps in hotspots analysis and associated key actions.

Principles: Usable, transparent, suitably/appropriately robust, inclusive, and comprehensive.

Relevance for SAG: Defines an iterative process of eight steps in hotspots analysis.

[Website](#)

Global Governance Principles (International Corporate Governance Network)

Objective: Provide a framework to set up an effective system of corporate governance. The principles apply predominantly to publicly listed companies and adopt mainly a shareholder perspective.

Issues: Corporate governance (mainly practices regarding board of directors and institutional investors).

Principles: Not explicitly mentioned.

Relevance for SAG: Framework of best practices of corporate governance.

[Website](#)

**AA1000
Assurance
Standard**

Objective: Provide a mechanism to assess the quality and reliability of organisational information provided in sustainability reports. There are two possibilities: high assurance or moderate assurance. Destined to assurance providers and practitioners.

Issues: Type 1-evaluation of the accomplishment of AA1000 Principles (inclusivity, materiality and responsiveness), Type 2-evaluation of AA1000 Principles and reliability of performance information.

Principles: Reliability of sustainability information.

Relevance for SAG: Assurance process of social and environmental performance information.

[Website](#)

ISAE 3000

Objective: The International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information provides procedures for the development of an assurance process of organizational extra-financial information.

Issues: Limited assurance (no evidence of significant deficiencies) or reasonable assurance (reliability of the information revised).

Principles: Reliability of sustainability information, materiality.

Relevance for SAG: Assurance process of social and environmental performance information.

[Website](#)

**The
Transparency
Pledge**

Objective: Demonstrate apparel and footwear companies' commitment towards greater transparency in their manufacturing supply chain.

Issues: Human rights, global supply chains.

Principles: Demand to Know Who Made Your Clothes, Tracing Supply Chain Transparency in the Garment Industry.

Relevance for SAG: Implements a simple transparency pledge.

[Website](#)



Initiatives on Multiple Sustainability Issues

Name	Description
UN Global Compact	<p>Objective: Support companies to do business responsibly by aligning their strategies and operations with Ten Principles on human rights, labour, environment and anti-corruption and take strategic actions to advance SDGs.</p> <p>Issues: Human rights, labour, environment and anti-corruption.</p> <p>Principles: Implicitly transparency and accountability.</p>

Relevance for SAG: Annual submissions of a Communication on Progress that describes the company's efforts to implement the Ten Principles. Requirements of the Letter of Commitment.

[Website](#)

**GRI Report
Guidelines - G4
Sustainability
Reporting
Guidelines**

Objective: Standard that organisations use to report their sustainability impacts and performance.

Issues: Management approach, economic, environmental and social (labour practices and decent work, human rights, society, product responsibility).

Principles: For report content (stakeholder inclusiveness, sustainability context, materiality, completeness) and for report quality (balance, comparability, accuracy, timeliness, clarity, reliability).

Relevance for SAG: Structure of issues, indicators and reporting principles. Widely used by businesses.

[Website](#)

**Sustainable
Development
Goals (SDGs)**

Objective: Provide historic opportunity to unite all global stakeholders to end extreme poverty, fight inequality and injustice, and to protect our planet.

Issues: Economic, environmental and social. The new agenda is guided by the purposes and principles of the Charter of the United Nations, including full respect for international law. It is informed by other instruments such as the Declaration on the Right to Development and all the principles of the Rio Declaration on Environment and Development.

Principles: Universal and integrated vision, transparency, accountability, participation.

Relevance for SAG: [Additional tools](#) for businesses: How Your Company Can Advance Each of the SDGs. Important initiatives and resources of the UN Global Compact to guide companies and other stakeholders to action-oriented platforms and tools that support SDG implementation such as the [Poverty Footprint](#).

[Website](#)

Equator Principles

Objective: Definition of a risk management framework based on ten principles addressed to financial institutions for determining, assessing and managing environmental and social risk in projects.

Issues: Commitment to development of environmental and social impact assessment of projects before being financed by the financial institution.

Principles: Sustainable finance, integral evaluation of projects, stakeholders engagement, transparency, independent review.

Relevance for SAG: The structure followed by the ten principles from the requirement to categorize projects according to its potential environmental and social risks and impacts to the independent monitoring and reporting.

[Website](#)

OECD Guidelines for Multinational Enterprises

Objective: Voluntary principles and standards which are expected to be adhered to by multinational enterprises operating in or from OECD countries.

Issues: Disclosure, human rights, labour, bribery and corruption, consumers, science and technology, competition, taxation.

Principles:

Relevance for SAG: Relevant sustainability issues, content regarding disclosure, traceability of the information.

[Website](#)

SAFA Guidelines (FAO)

Objective: Offer a holistic framework for the sustainability assessment of food and agriculture systems.

Issues: Governance, environment, economy and social.

Principles: Focused on global supply chains and the evaluation of organisations in those supply chains.

Relevance for SAG: Focuses on an enterprise rather than a product. Offers comprehensive sustainability terms and indicators. Includes questions associated with data quality (accuracy score).

[Website](#)

UN's PRI	<p>Objective: Contribute to developing a more sustainable global financial system.</p> <p>Issues: Offers a menu of possible actions for incorporating environmental, social and corporate governance (ESG) issues into investment practices.</p> <p>Principles: Six principles for responsible investment.</p> <p>Relevance for SAG: Framework to define a sustainable investment strategy.</p> <p>Website</p>
ISO 26000	<p>Objective: Integration of social responsibility (CSR) management into organisations.</p> <p>Issues: Organisational governance, human rights, labor practices, the environment, fair operating practices, consumer issues, community involvement and development.</p> <p>Principles: Transparency, accountability, ethics, stakeholders, law respectful, human rights. Holistic approach.</p> <p>Relevance for SAG: CSR is considered a way for businesses to contribute to sustainable development.</p> <p>Website</p>
OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear sector	<p>Objective: Developed through an intense multi-stakeholder process. Supports a common understanding of due diligence and responsible supply chain management in the sector.</p> <p>Issues: Human rights, labour standards, labour abuses and environmental impacts in higher-risk contexts.</p> <p>Principles: Global instrument. The Guidance is progressive, realistic and balanced. Collaborative initiative.</p> <p>Relevance for SAG: Tailor-made approach to risk assessment which recognises that risks in the garment and footwear sector are very different and the assessment methodologies should reflect these differences. Established Assessment for child labour and forced labour.</p> <p>Website</p>

**UNCTAD
Investment
Policy
Framework for
Sustainable
Development
(2015)**

Objective: Guidelines for national investment policies, guidance for the design and use of international investment agreements (IIAs), an action menu for the promotion of investment in sectors related to the sustainable development goals.

Issues: Investment policies, sustainable development.

Principles: Policy coherence, public governance and institutions, dynamic policymaking, balanced rights and obligations, right to regulate, openness to investment, investment protection and treatment, investment promotion and facilitation, corporate governance and responsibility, international cooperation.

Relevance for SAG: Designs criteria for investment strategies, policies and treaties.

[Website](#)

**IFC Performance
Standards**

Objective: International benchmark for identifying and managing environmental and social risk. Has been adopted by many organisations as a key component of their environmental and social risk management.

Issues: Management approach, economic, environmental and social, labour conditions.

Principles: Sustainable environmental and social performance.

Relevance for SAG: Provides technical guidelines with general and industry-specific examples of good international industry practice to meet IFC's Performance Standards. The financial institution can require the commercial client/investee to develop a [corrective action plan](#) for addressing the issue within a reasonable timeframe and stipulate this as a [condition of the financial transaction](#) with the commercial client/investee.

[Website](#)

Key Issues for the Sustainability Assessment Framework

The first part of this section details the issues and principles that should be considered for the assessment of the sustainable management of an organization under life cycle thinking. These lists of issues and principles are the first step to develop the innovative SAG. The second part of this section introduces the general outline of the sustainability assessment framework where key issues are integrated.

Basic Issues and Principles

The SAG moves beyond previous and current initiatives on sustainability assessment by adopting life cycle thinking at organisational level, thus addressing the different dimensions of sustainability, integrating multi-disciplinary knowledge, enhancing transparency and improving the interoperability of the assessment process under a Circular Economy context and consistent with a strong sustainability approach. This strong sustainability approach states that good results in some of the domains cannot hide the absence or the inadequacy of policies or processes in other areas (Hamdouch and Zuindeau, 2010).

Moreover, the proposed SAG should be consistent with the social-ecological system of the SMART Project based on:

- Circular Economy (Ellen McArthur Foundation, 2013)

- Strong Sustainability (Hamdouch and Zuindeau, 2010)

- Planetary Boundaries (Steffen et al. 2015)

- Global Doughnut (Raworth, 2017)

- UN Sustainable Development Goals (RIO+20; EC 2015)

In this regard, a starting point to assess the environmental and social impacts from life cycle thinking are the footprint methodologies.

Environmental Dimension

For the environmental dimension WP5 proposes the use of the Environmental Footprint of Organizations (OEF) as a basic analysis procedure according to the European Commission's [Recommendation](#) from 2013 on the use of common methods to measure and communicate the life cycle environmental performance of products and organisations, especially its annex III "Organization environmental footprint guide".

The recommendation recognises the need to have reliable and correct information on the environmental performance of organisations and has identified a lack of consensus in the methods for assessing and communicating this behaviour, which leads to confusion and mistrust. This is in addition to the additional costs that this situation will represent for organisations. In response to these and other problems and shortcomings, the Commission is developing the OEF method, based on previous and widely scientifically recognized and life cycle oriented methods. The main objectives of the OEF method are the determination of environmental critical points, benchmarking, business-to-business (B2B) communications, and fundamentally, the development of a common methodology for measuring an organization's environmental performance.

Therefore, the OEF is appropriate for considering in SAG for different reasons:

- (i) it adopts a perspective of LCA
- (ii) it corresponds to a multicriteria measure of the environmental behaviour of an organisation
- (iii) its studies can be used for different purposes and in particular, for a comparative evaluation and monitoring of the environmental behaviour as well as for a lower environmental cost (supply chain)
- (iv) its usability does not require deep knowledge about life cycle assessment foundations

The OEF is in pilot phase and is not expected to be implemented before 2020. The objective of the pilot tests is to define the product category rules and the necessary sectoral rules for allowing to have defined criteria so that the companies of each sector can carry out the calculation in a homogenous and comparable way. The

second phase of pilot testing will test these rules, as well as different approaches related to verification systems (integrated impacts, traceability) and different methods of communicating B2B information.

Consequently, SAG should overcome or address the current limitations of the OEF:

- (i) the current absence of sectoral rules, which directly reduces the reproducibility, coherence and therefore the comparability of the OEF calculations between organisations of the same sector and thus the relevance of the studies
- (ii) the lack of a specific set of weighting factors that allow to aggregate and estimate a global environmental impact

The OEF is consistent with the ecological system of SMART, which in turn is in line with Planetary Boundaries and SDGs.

Environmental footprint impact categories refer to specific categories of environmental impacts considered in an Organization Environmental Footprint (OEF) study. These categories are related to resource use or emissions of environmentally damaging substances, which may affect human health. Impact assessment models are used for quantifying the causal relationship between the material/energy inputs and emissions associated with organisational activities and each environmental footprint impact category considered. The environmental footprint impact assessment models used in the OEF are mid-point models, because these are considered scientifically best established. Mid-point methods assess the impacts earlier in the cause-effects chain. Table 1 shows the default 14 environmental footprints impact categories for OEF studies.

Table 1: Environmental footprints impact categories for OEF studies

Climate Change
Ozone Depletion
Ecotoxicity - Fresh Water
Human Toxicity - Cancer Effects
Human Toxicity - Non Cancer Effects
Particulate Matter/Respiratory Inorganics
Ionising Radiation - Human Health Effects
Photochemical Ozone Formation
Acidification
Eutrophication - Terrestrial
Eutrophication - Aquatic
Resource Depletion - Water
Resource Depletion - Mineral, Fossil
Land Use

Source: UJI (2013)

The European Commission notes that if the default of EF impact categories or the default EF impact assessments models do not properly cover the potential environmental impacts of the organization, all related relevant (quantitative/qualitative) environmental aspects shall be additionally included under Additional Environmental Information. Additional Environmental Information shall be reported separately from the default EF impact assessments results.

Table 2 presents the relationship between the nine planetary boundaries within which humanity can continue to develop and thrive for generations to come and the impact categories of the Environmental footprint.

Table 2: Relationship between Planetary Boundaries and EOF

Planetary Boundaries	OEF Impact Category
Climate Change	Climate Change
Ocean Acidification	Climate Change Eutrophication Aquatic
Stratospheric Ozone Depletion	Ozone Depletion
Atmospheric Aerosol Loading (Unable To Suggest Boundary Yet)	Particulate Matter/Respiratory Inorganics
Nitrogen And Phosphorus Inputs To The Biosphere And Oceans	Eutrophication Terrestrial Eutrophication Aquatic
Global Freshwater Use	Resource Depletion-Water
Land System Change	Land Use
Biodiversity Loss	Ecotoxicity Eutrophication Acidification Land Use Climate Change Ozone Depletion
Chemical Pollution (Unable To Suggest Boundary Yet)	Ecotoxicity Human Toxicity: Cancer Effects Human Toxicity: Non Cancer Effects Particulate Matter Ionising Radiation Acidification Resource Depletion-Mineral,Fossil

Source: UJI

The environmental footprint impact assessment models used in OEF can be considered as indicators of the achievements for the sustainable development goals #3, #6, #7, #11, #12, #13, #14 and #15. The relationship between these two initiatives is presented in Table 3.

Table 3: Relationship between SDGs and EOF

SDGs	EOF Impact Category
1 No Poverty	
2 Zero Hunger	
4 Quality Education	
5 Gender Equality	
8 Decent Work And Economic Growth	
9 Industry, Innovation And Infrastructure	
10 Reduced Inequalities	
16 Peace, Justice And Strong Institutions	
17 Partnership For The Goals	
3 Good Health And Well-Being	Organization Environmental Footprint: Human Toxicity-Cancer Effects, Human Toxicity-Non Cancer Effects, ...
6 Clean Water And Sanitation	Organization Environmental Footprint: Eutrophication Aquatic, Resource Depletion-Water, ...
7 Affordable And Clean Energy	Organization Environmental Footprint: Climate Change, Acidification, Ionizing Radiation, ...
11 Sustainable Cities And Communities	Organization Environmental Footprint: Climate Change, Ecotoxicity, ...
12 Responsible Consumption And Production	Organization Environmental Footprint: Climate Change, Ozone Depletion, Land Use, ...
13 Climate Action	Organization Environmental Footprint: Climate Change, Land Use, Ecotoxicity, ...
14 Life Below Water	Organization Environmental Footprint: Eutrophication Aquatic, Resource Depletion-Water, Ecotoxicity, ...
15 Life On Land	Organization Environmental Footprint: Land Use, Eutrophication Terrestrial, Resource Depletion-Mineral, Fossil, ...

Source: UJI



Social Dimension

The Social Footprint (SF) is a measurement method that quantifies the social impact of an organisation on people. There are some attempts to quantify the social impact of a society or an organisation on people using footprint methodology (such as the poverty footprint proposed by United Nations Global Compact and Oxfam International, 2015). However, the lack of consensus on the definition of social aspects and impacts makes the development of a widely accepted social footprint difficult.

In the last years, several corporate social responsibility (CSR) standards have been developed to guide the activities of firms towards sustainability and responsibility for the environment and society.

Regarding social aspects, some of the most representative and widely accepted standards are:

SA 8000

An international certification standard that encourages organisations to develop, maintain and apply socially acceptable practices in the workplace.

G4

Sustainability Reporting Guidelines (G4 Guidelines) offer reporting principles, standard disclosures and an implementation manual for the preparation of sustainability reports by organisations.

ISO 26000

Guidance on how businesses and organisations can operate in socially responsible way.

Table 4 shows the main aspects of the different CSR standards for the social dimension.



Table 4: Social responsibility core aspects in CSR standards

SA8000	G4 Guidelines ^[1]	ISO 26000 ^[2]
Child Labour Forced or Compulsory Labour Health and Safety Freedom of Association & Right to Collective Bargaining Discrimination Disciplinary Practices Working Hours Remuneration	<i>Labour Practices and Decent Work</i> Employment Labour/Management Relations Occupational Health and Safety Training and Education Diversity and Equal Opportunity Equal Remuneration for Women and Men Supplier Assessment for Labour Practices Labour Practices Grievance Mechanisms <i>Human rights</i> Investment Non-discrimination Freedom of Association & Collective Bargaining Child Labour Forced or Compulsory Labour Security Practices Indigenous Rights Assessment Supplier Human Rights Assessment Human Rights Grievance Mechanisms <i>Society</i> Local Communities Anti-corruption Public Policy Anti-competitive Behavior Compliance Supplier Assessment for impacts on Society Grievance Mechanisms for impacts on Society <i>Product Responsibility</i> Customer Health and Safety Product and Service Labeling Marketing Communications Customer Privacy Compliance	<i>Organizational governance</i> Human rights Due diligence Human rights risk situations Avoidance of complicity Resolving grievances Discrimination and vulnerable groups Civil and political rights Economic, social and cultural rights Fundamental principles and rights at work <i>Labour Practice</i> Employment Employment relationships Conditions of work and social protection Social dialogue Health and safety at work Human development and training <i>Fair Operating Practices</i> Anti-corruption Responsible political involvement Fair competition Promoting social responsibility in the value chain Respect for property rights <i>Consumer Issues</i> Fair marketing Factual and unbiased information Fair contractual practices Protecting consumers' health and safety Sustainable consumption Consumer service, support Consumer data protection and privacy Complaint dispute resolution

^[1] *The aspects included in the environmental category and economic category of G4 have not been considered in this analysis.*

^[2] *The aspects included in the environmental core subject of ISO 260000 International Standard have not been included in the analysis.*

Source: UJI

The aspects of the social standards are compatible with the social-ecological system of SMART which in turn is in line with Global Doughnut (note that the most recent version is consistent with the SDGs). In this context, Raworth (2012) integrated a social dimension to the planetary boundaries concept (Rockström et al., 2009, Steffen et al., 2015). This combination of environmental ceiling and social foundation has produced a framework that has become known as the 'Global Doughnut', that is, the Doughnut of social and planetary boundaries.

The Doughnut has three main components: domains, indicators and thresholds:

The domains are the broad areas we wish to explore. Within those domains there are some indicators to measure the current state. Thresholds for the social domains build up a picture of what a social foundation might look like. Together these data sets are used to indicate an environmentally and socially safe and just space.

Raworth (2017) renewed and updated the dimensions of the social foundation to reflect the latest in both global development goals and scientific understanding (Table 5).

Table 5: Global Doughnut domains

Raworth (2012)	Raworth (2017)
<ul style="list-style-type: none"> - Food - Health - Education - Voice - Social equity - Gender equality - Energy - Water - Income - Jobs - Resilience 	<ul style="list-style-type: none"> - Food - Health - Education - Political voice - Social equity - Gender equality - Energy - Water - Income & work ✓ <i>Peace & justice (new)</i> ✓ <i>Housing (new)</i> ✓ <i>Networks (new)</i>

Source: UJI

Table 6 establishes the relationship between the aspects of the social standards (based on the analysis of their specific indicators) and the Global Doughnut domains.

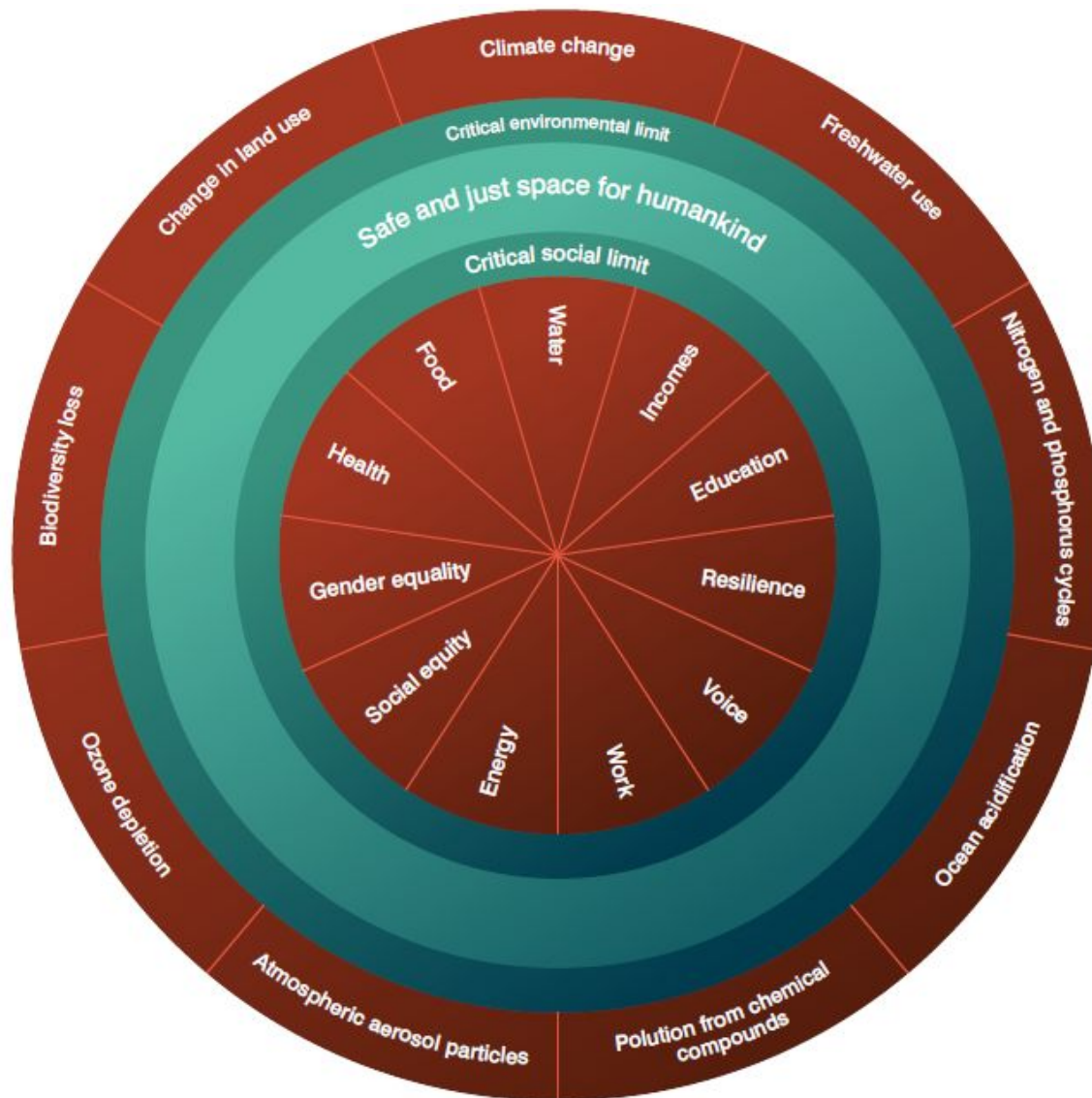


Table 6: Relations between global doughnut domains and CSR standards

Global Doughnut	CSR standards
Food	Economic, social and cultural rights [ISO 26000] Social investment [ISO 26000]

Health	Health and Safety [SA8000] Health and safety at work [ISO 26000] Customer Health and Safety [G4] Protecting consumers' health and safety [ISO 26000] Economic, social and cultural rights [ISO 26000] Access to essential services [ISO 26000] Health [ISO 26000]
Education	Child Labour [SA8000] [G4] Economic, social and cultural rights [ISO 26000] Fundamental principles and rights at work [ISO 26000] Sustainable consumption [ISO 26000] Education and awareness [ISO 26000] Education and culture [ISO 26000]
Political voice	Freedom of Association & Right to Collective Bargaining [SA8000] [G4] Labour Practices Grievance Mechanisms [G4] Human Rights Grievance Mechanisms [G4] Public Policy [G4] Grievance Mechanisms for Impacts on Society [G4] Resolving grievances [ISO 26000] Civil and political rights [ISO 26000] Economic, social and cultural rights [ISO 26000] Fundamental principles and rights at work [ISO 26000] Responsible political involvement [ISO 26000]
Social equity	Discrimination [SA8000] Non-discrimination [G4] Discrimination and vulnerable groups [ISO 26000] Diversity and Equal Opportunity [G4] Forced or Compulsory Labour [G4] Indigenous Rights [G4] Human rights risk situations [ISO 26000] Civil and political rights [ISO 26000] Fundamental principles and rights at work [ISO 26000] Access to essential services [ISO 26000] Employment creation and skills development [ISO 26000] Technology development and access [ISO 26000] Social investment [ISO 26000]
Gender equality	Discrimination [SA8000] Diversity and Equal Opportunity [G4] Equal Remuneration for Women and Men [G4] Discrimination and vulnerable groups [ISO 26000] Fundamental principles and rights at work [ISO 26000]
Energy	Human rights risk situations [ISO 26000] Economic, social and cultural rights [ISO 26000] Access to essential services [ISO 26000]

Water	Human rights risk situations [ISO 26000] Economic, social and cultural rights [ISO 26000] Access to essential services [ISO 26000]
Income & work	Forced or Compulsory Labour [SA8000] [G4] Disciplinary Practices [SA8000] Working Hours [SA8000] Remuneration [SA8000] Employment [G4] Labour/Management Relations [G4] Occupational Health and Safety [G4] Training and Education [G4] Human development& training in the workplace [ISO 26000] Investment [G4] Security Practices [G4] Assessment [G4] Human rights risk situations [ISO 26000] Economic, social and cultural rights [ISO 26000] Fundamental principles and rights at work [ISO 26000] Employment and employment relationships [ISO 26000] Conditions of work and social protection [ISO 26000] Employment creation and skills development [ISO 26000] Wealth and income creation [ISO 26000]
Peace & justice	Disciplinary Practices [SA8000] Indigenous Rights [G4] Anti-corruption [G4]/ [ISO 26000] Anti-competitive Behavior [G4] Fair competition [ISO 26000] Compliance [G4] Due diligence [ISO 26000] Respect for property rights [ISO 26000]
Housing	Civil and political rights [ISO 26000] Economic, social and cultural rights [ISO 26000]
Networks	Supplier Assessment for Labour Practices [G4] Supplier Human Rights Assessment [G4] Local Communities [G4] Community involvement [ISO 26000] Supplier Assessment for Impacts on Society [G4] Avoidance of complicity [ISO 26000] Social dialogue [ISO 26000] Promoting social responsibility in value chain [ISO 26000] Technology development and access [ISO 26000]

Aspects not related to doughnuts domains	Product and Service Labeling [G4] Marketing Communications [G4] Fair marketing, factual and unbiased information and fair contractual practices [ISO 26000] Customer Privacy [G4]/ Consumer data protection and privacy [ISO 26000] Consumer service, support, and complaint and dispute resolution [ISO 26000]
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Source: UJI

Principles for SAG

After exploring previous and current standards for promoting sustainability in organisations with the aim of improving the usefulness of the proposed guidelines, it is necessary that the SAG adheres with the following basic principles:

UNIVERSAL

The manual must be able to be applied to any kind of organisation, for any activity, structure, size, and geographical location.

QUANTITATIVE

The results must be presented in quantitative form for the purpose of their best evaluation, homogenization and comparability.

FLEXIBLE

The guidelines must be adaptable to possible modifications without affecting its main purpose.

TRANSPARENT

Collecting information at the organisational level should allow for the evaluation of the individual elements that make up an organisation.

DYNAMIC

In spite of having a fundamentally evaluating role, the necessity of its character of control and impact corrector cannot be neglected, not only at the end of the evaluation process but also in intermediate periods.

COST

Implementation and management must be economically viable.

GUARANTEE & CREDIBILITY

It incorporates mechanisms of guarantee and reinforcement of credibility from a quality assurance approach through internal and/or external audits and through the definition of sound processes of data collection.

COMPARABILITY

The assessment outline of the guidelines has been defined in order to reinforce the comparability of results among organisations. Even more, it will incorporate a template reporting as reference for explaining the process and presenting the results of the evaluation.

FOUNDATIONS

The guideline will indicate which standards have been used as reference in their definition.

COMPREHENSIVENESS

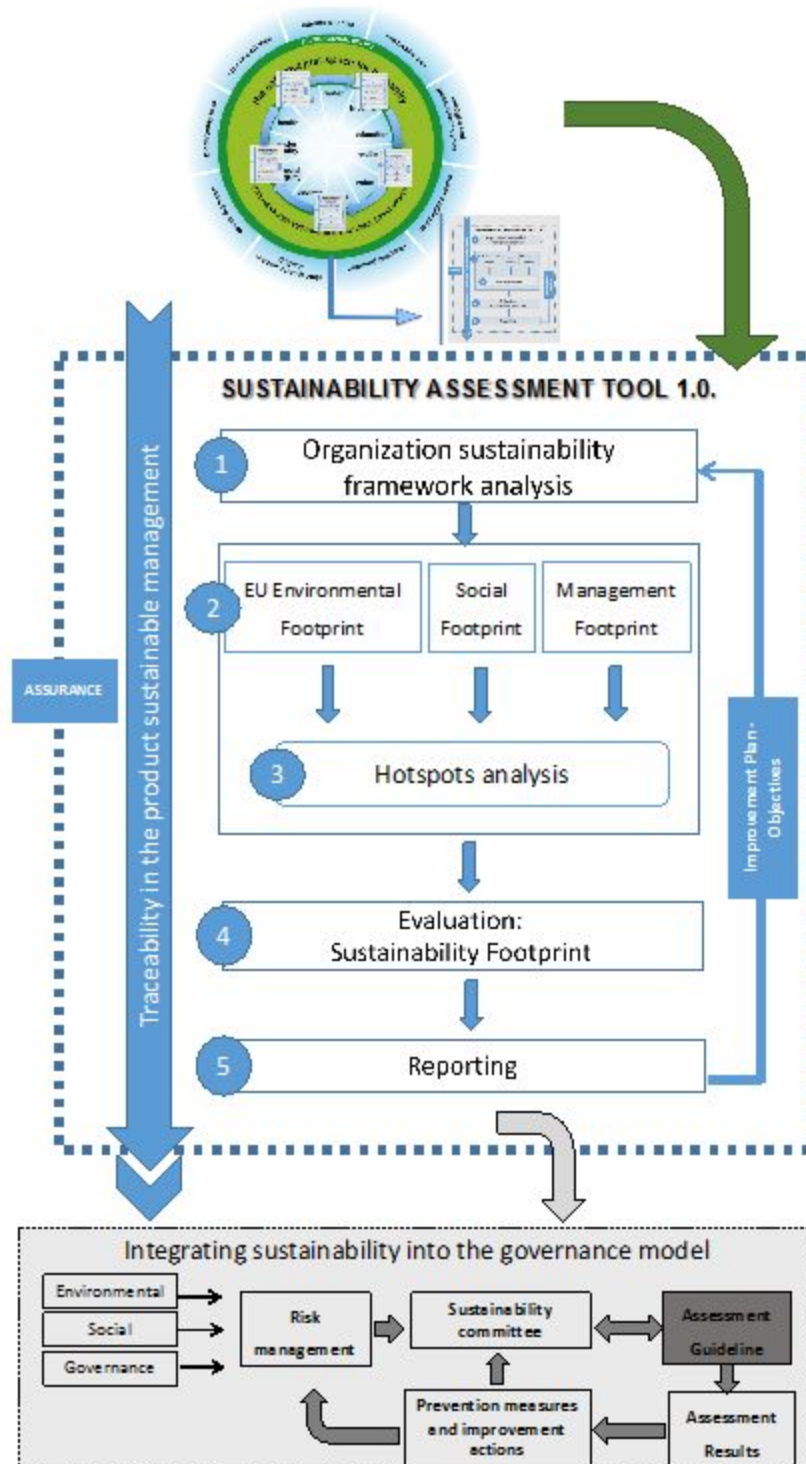
The guideline will consider the following flows along the lifecycle of products: energy, material, information and financial.

General Outline of the Sustainability Assessment Framework (version 1.0)

The SAG, which will be presented in D5.4 (Report of the Sustainability Assessment Guidelines), seeks to provide a manual of procedures for the assessment of the sustainable management of an organisation under a lifecycle perspective, and for analysing environmental, social, economic and good governance factors. To that end, the guidelines will provide a sustainability assessment tool considering that a lifecycle assessment approach and circular economy entails a reflection around the boundaries of the assessment framework.

In this deliverable, Figure 1 shows the general outline of the sustainability assessment framework, which will be the basis for developing the SAG.

Figure 1: General outline of the sustainability assessment framework (version 1.0)



This sustainability assessment tool present five phases:

ORGANISATION OF SUSTAINABILITY FRAMEWORK ANALYSIS

In this phase, the organisation should 1) determine board commitment, 2) know its objectives and scope, 3) position itself within the life cycle, 4) be aware of its impacts throughout the life cycle, 5) define its supply chain map, 6) identify its stakeholders, 7) move forward in the evaluation process and 8) plan the sustainability strategy.

FOOTPRINTS

The use of environmental, social and management footprints is suggested as a comprehensive impact evaluation process along the lifecycle. To quantify the relevant environmental impacts of an organisation the use of the OEF is proposed. Social and management footprints are under construction.

HOTSPOTS ANALYSIS

In this phase, the critical points of the organisation under evaluation are determined. These hotspots are obtained after the first evaluation of the organisation and they are kept active all the time until their correction or suppression. To carry out this phase UNEP's (2016) *Hotspots Analysis Overarching Methodological Framework* should be considered.

EVALUATION

Considering the results obtained in phase 2 and 3, it should be possible 1) to obtain sufficient quantitative information to allow the evaluation of the organisation in an integrated way, and 2) to detect the deficiencies that cause certain scores and to establish concrete objectives for the improvement of the sustainable management through the use of corrective measures. These objectives should be transferred through the use of feedback techniques to the first phase of the manual.

REPORTING

In this phase, organisations measure and communicate to internal and external stakeholders their environmental, social and management performance, and then set goals, and manage change more effectively. Transparency about non-financial performance can help to reduce reputational risks, open up dialogue with stakeholders, and demonstrate leadership, openness and accountability.

In addition, for the implementation of this sustainability assessment tool, it is necessary to consider two procedures.

TRACEABILITY OF PRODUCTS AND THEIR SUSTAINABLE MANAGEMENT

At this stage the interoperability mechanisms must be defined to ensure traceability. The tool should consider traceability of the sustainable management of products, which allows for analyzing the direct and indirect impacts of the organisation, not only in environmental terms, but also in social and management's terms along their value chain. The use of sustainability clauses in contracts in the supply chain and its communication through the entire production process, or the use of sustainable suppliers certification programs are being under evaluation among others as methods to assure this traceability.

ASSURANCE

All the sustainability assessment process should contain enough guarantees to provide confidence to the different stakeholders. To this end, in this phase internal and external auditing processes should be defined.

Finally, it is a necessary condition to integrate sustainability into the governance model. Therefore, this guide provides a framework to embed sustainability into corporate governance models, ensuring that the governance process has been the right one.

Summary of Achievements

This deliverable offers a first insight into the Sustainable Assessment Guide that will be one of the main WP5 outcomes.

A comprehensive review of previous initiatives that guide or promote the adoption of sustainability practices in organisations has been developed. The document also provides readers with an analysis of how different and already developed tools are aligned with the theoretical background about the social-ecological system of SMART. It presents the limitations on using them as single tools and thus supports

our work in developing a new integrative assessment instrument under lifecycle thinking.

Relation to Continued Developments

The results of this deliverable contribute to the development of the following outcomes:

D5.2 List of objectives, best practices, and KPIs of the textile products life cycle (M30)
 D5.3 List of objectives, best practices, and KPIs of the mobile phones life cycle (M30)
 D5.4 Sustainability Assessment Guidelines (M39)
 Social Footprint
 Management Footprint

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Ellen McArthur Foundation (2013) Towards the Circular Economy, Economics and Business Rationale for an accelerated Transition.

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Raworth, K. (2012): *A Safe and Just Space for Humanity: Can we live within the doughnut?*, Oxfam: Oxford, UK.

Raworth, K. (2017): *Doughnut Economics: Seven Ways to Think Like a 21st-Century Economist*. Chelsea Green Publishing.

Rockström, J. Steffen, W. Noone, K. Persson, Å., Chapin, III, F.S., et al. (2009): Planetary boundaries: Exploring the safe operating space for humanity, *Ecology and Society*, 14 (2): 32.

Steffen, W. Richardson, K., Rockstrom, J. et al. (2015): Planetary boundaries: guiding human development on a changing planet, *Science*, 347(6223).

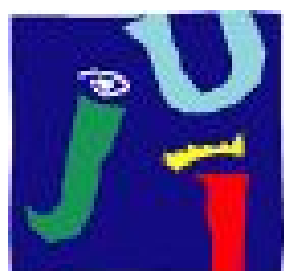
United Nations Global Compact and Oxfam International (2015): Poverty Footprint. A people-centred approach to assessing business impacts on sustainable development, working paper.

ANNEX: Other International Initiatives

INTERNATIONAL INITIATIVES ON SUSTAINABILITY ISSUES
Charter of the United Nations (Chapter VII), 1945.
Convention (IV) relative to the Protection of Civilian Persons in Time of War. Geneva, 1949.
Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment, 1984.
Convention for the Protection of Human Rights and Fundamental Freedoms (Council of Europe), 1950.
Convention on the Elimination of All Forms of Discrimination Against Women, 1979.
Convention on the Rights of all Migrant Workers and their Families, 1990.
<p>European Law Regulations, Resolutions and Proposal:</p> <ul style="list-style-type: none"> Charter of Fundamental Rights of the European Union (Nice Charter), 2001. Green Paper on corporate social responsibility. European MultiStakeholder Forum on Corporate Social Responsibility. European Commission Recommendation of 9 April 2014 on the quality of corporate governance reporting ('comply or explain') (Text with EEA relevance)(2014/208/EU). Corporate social responsibility in international trade agreements. Communication from the European Commission: A renewed EU strategy 2011-14 for Corporate Social Responsibility. Proposal for a Regulation of the European Parliament and of the Council setting up a Union system for supply chain due diligence self-certification of responsible importers of tin, tantalum and tungsten, their ores, and gold originating in conflict-affected and high-risk areas. EU Commission Textile imports: development MEPs call for rules to curb worker exploitation. European Parliament resolution of 5 July 2016 on implementation of the 2010 recommendations of Parliament on social and environmental standards, human rights and corporate responsibility (2015/2038(INI)).
<p>Guiding Principles on Business and Human rights, 2011</p> <p>Implementing the United Nations "Protect, Respect and Remedy" Framework</p>

<p>ILO Convention No 129 Forced Labour Convention, 1930.</p> <p>ILO Convention No 105 Abolition of Forced Labour Convention, 1957.</p> <p>ILO Convention No 111 Discrimination (Employment and Occupation), 1958.</p> <p>ILO Convention No. 138 on the minimum age for admission to employment and work, 1973.</p> <p>ILO Convention No. 182 on the worst forms of child labour, 1999.</p> <p>ILO Declaration on Fundamental Principles and Rights at Work, 1998 ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration).</p>
Inter-American Convention on Human Rights, 1969.
International Covenant Civil & Political Rights, 1966.
International Covenant Economic, Social & Cultural Rights, 1966.
International Standards on Combating Money Laundering and the Financing of Terrorism & proliferation (the FATF Recommendations, 2012).
International, European and National Framework.
Maastricht Principles on Extraterritorial Obligations of States in the area of Economic, Social and Cultural Rights, 2011.
National Action Plan (NAP) on Business and Human Rights.
<p>National rules:</p> <ul style="list-style-type: none"> Proposition de Loi relative au devoir de vigilance des sociétés mères et des entreprises donneuses d'ordre (2017). The Alien tort claims Act. The Torture victims protection Act. California Transparency in Supply Chains Act (2012). The modern slavery Act (2015).
The Convention on the Rights of the Child 1989, UNICEF.
The Global Sullivan Principles of Social Responsibility, 1999.
United Nations Convention against Corruption, 2003.
United Nations Convention against Transnational Organized Crime, 2000.

United Nations Convention for the Suppression of the Financing of Terrorism, 1999, United Nations International.
United Nations Declaration on the Rights of Indigenous Peoples, 2007.
Universal Declaration of Human Rights, 1948.



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