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Corporate Social Responsibility

Introduction

This country report “overview table“ provides an overview of CSR developments at a national level. The information has been provided by members of the CSR Committee. The overview table will be updated on a periodic level.

Issue 1	(a) Legislative developments regarding CSR (b) Administrative developments regarding CSR (c) Adjudication developments regarding CSR (both “judicial” and “non-judicial” and please mention what significance the National Contact Points have in your jurisdiction).	
Country	Date response updated	
Austria Alix FRANK – THOMMASER	10.01.13	(a) Legislative Developments In Austria after World War II, the notion of Corporate Social Responsibility was mainly reflected in the tradition of the strongly institutionalised “Social Partnership” which basically resulted in employers and employees sharing the cost and effort for social security. Moreover, the environmentalist movement has started early in Austria and the protection of the environment is not only prescribed by Austria’s constitution but has become a shared belief of the population. In 2002, the Austrian Working Group for Corporate Governance elaborated an Austrian Code of Corporate Governance. The Code provides standards for the management and control of enterprises by covering international standards of good corporate management as well as the relevant aspects of the Austrian corporation law. However, its relevance for SMEs seems to be limited. Based on the Stock Corporation Act (Aktiengesetz) and according to the Austrian Corporate Governance Codex (applicable to listed companies), directors have to secure compliance with laws and internal codes of

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		<p>conduct and guidelines and shall influence subsidiaries to take them into consideration as well. The Austrian Corporate Governance Codex follows “comply or explain” principles. Ant-Corruption Laws are in place since 1964 in Austria and has undergone various aggravations since then. The recent Anti-Corruption Act 2012 has strongly tightened the rules and law enforcement has been boosted by a specific body of public prosecutors (“Anti-Korruptionstaatsanwaltschaft”).</p> <p>(b) Administrative Developments</p> <p>The CSR discussion as such started only at the beginning of this century mainly initiated by the federal ministries. The most visible CSR development initiative started in 2002 under the name of “CSR Austria” (parented by the Federal Ministry of Economics and Labour, the Federation of Austrian Industry and the Austrian Federal Economic Chamber). In December 2003, the initiative presented a guiding CSR vision (including a definition of CSR) for the Austrian business sector which was derived from a broad stakeholder dialogue, called “Economic Success – Responsible Action”. In the same year, the initiative also carried out the so far most comprehensive CSR survey among Austrian businesses. The initiative was re-launched as business-led association under the name “respACT” in June 2005, being active in CSR awareness creation and capacity building.</p> <p>(c) Adjudication Developments</p> <p>CSR has not yet in any notable way affected the Austrian courts, and although cases on corruption and discrimination as well as other CSR related challenges appear, those are rarely raised by CSR.</p>
<p style="text-align: center;">Belgium Jean-Louis JORIS</p> <p style="text-align: center;">Carl BEVERNAGE</p>		<p>(a) Legislative Developments</p> <p>(b) Administrative Developments</p> <p>(c) Adjudication Developments</p>

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<p style="text-align: center;">Denmark Sune SKADEGAARD THORSEN</p>	<p>23.08.2011</p>	<p>(a) Legal developments</p> <p>App. 1100 largest companies (actually app. 1.400) in Denmark are required by law to disclose on their CSR performance in their annual report. The change (art. 99a) in the Annual Accounts Act was passed in December 2008. The companies affected are those who fulfil at least two of three criteria: a balanced sum of 143 mio DKK. (App. 19 mio. EURO) An annual turnover of 123 mio DKK. (app. 16,4 mio EURO) An average number of full time employees of more than 250. The law affects nearly all Danish financial institutions and several government owned companies.</p> <p>The law requires that companies in the management report disclose their policies on CSR and which standards, guidelines and principles they apply. Finally the report must include an evaluation of the effects of the company's CSR strategy in the given accounting year. Companies are allowed to state in the management report that they do not work with CSR.</p> <p>The CSR disclosure in the annual report shall be considered when external assurance is made.</p> <p>For the accounting year 2010 the legal requirement on CSR disclosure was edited in order for it to require a greater consistency in the relation between company policy, strategy implementation and company practice.</p> <p>(b) Administrative developments</p> <p>CSR is a growth-oriented initiative of the Danish Government. Several attempts have been made to encourage and inspire companies to engage in strategic CSR. These efforts include several reports, conferences and web-material covering reporting principles, guidelines, standards and cases.</p> <p>(c) Adjudication developments</p>

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		<p>CSR has not yet in any notable way affected the court systems, and although cases on corruption and discrimination as well as other CSR related challenges appear those are rarely raised by CSR for (a).</p>
<p>Finland Kari LAUTJARVI</p>	<p>10.01.13</p>	<p>(a) Legislative developments</p> <p>Finnish legislation has traditionally been thorough in the fields of labor law, labor protection law and environmental law. However, there is no actual legislation concerning CSR.</p> <p>Enhancement of CSR in the Finnish enterprises is mostly based on voluntariness. The state has committed to act as an example in its own business operations.</p> <p>According to the Bookkeeping Act and the Finnish Accounting Standards, the accountable enterprises are obligated to report their essential personnel and environmental matters in the annual report. Companies may publish separate CSR reports voluntarily, which normally is regarded as comprehensive CSR in Finland. Especially most of the larger enterprises already carry out a great deal of voluntary reporting. The state's aim is to avoid legislation that would increase the enterprises' obligations more than the current legislation does.</p> <p>According to the Finnish government, CSR should be based on internationally established principles and rules. Overlapping mechanisms as well as additional administrative provisions should be avoided.</p> <p>(b) Administrative developments</p> <p>In the state organs CSR policy is directed by the government program and the decision in principle prepared by the Council of State in 2011. For the first time, CSR is mentioned in written form in the new government program 2011. During the ongoing reign the government aims to support the enterprises in their compliance with the international CSR standards. One of the objectives stated in the government program is to develop the Finnish enterprises into forerunners in CSR. Furthermore, the government promotes CSR in public procurements.</p>

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		<p>The ministry responsible for CSR in Finland is the Ministry of Employment and Economy. Some subjects related to CSR are also handled in the Ministry of the Environment (sustainable development), in the Ministry of Foreign Affairs (commercial policy) and in the Prime Minister's Office (state ownership steering). International regulations and the Council of State's decision in principle are conducted by an advisory committee in cooperation with the Ministry of Employment and Economy.</p> <p>The Finnish government considers the EU Commission's strategy paper COM(2011) 681 as a positive step towards more elaborate regulation. The government agrees with the Commission especially when it comes to including CSR in everyday business life and taking the small and medium-sized enterprises into account. The objective is to standardize Finland's administrative system with the EU Commission's strategies.</p> <p>(c) Adjudication developments</p> <p>Finnish courts don't classify the violations of health, safety, environmental issues or other misconduct related to human rights as violations of CSR. There is special legislation regarding corruption, discrimination, occupational safety, environmental requirements etc.</p>
<p>France Florence RICHARD</p>	<p>10.01.13</p>	<p>(a) Legislative developments</p> <p>Notable Legislative evolutions since the 2000's</p> <ul style="list-style-type: none"> • The New Economic Regulation Law (Loi Nouvelle Régulation Economique, NRE, 15 May 2001) imposes an obligation of transparency for listed companies whose securities are traded on a regulated market (between 650 and 700 companies) vis-à-vis shareholders, concerning environmental and social information. This law requires them to integrate information regarding social and environmental consequences of their activities into their annual information management report.

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		<ul style="list-style-type: none">• The environmental Charter, of constitutional ranking (Charte de l'environnement, 28 February 2005): it includes environmental protection within the constitutional norms. It has enshrined the right to live in a balanced and healthy environment (article 1), the « polluter pays » principle (article 4) and the precautionary principle (article 5).• The so-called Grenelle 1 Law (Loi dite Grenelle 1, 3 August 2009) includes 57 articles on measures concerning the energy and building, transport, biodiversity and natural environments, governance and, finally, health and environmental risks sectors. Article 53 mainly focuses on CSR and aims at encouraging the promotion of socially responsible investment, harmonising the social and environmental indicators by business sector in order to allow a better comparison between companies, developing companies training plans modules dedicated to environment, sustainable development and the prevention of risks, facilitating forum for discussions between local stakeholders and supporting the creation of labels and of a mechanism of accreditation for certification bodies.• The so-called Grenelle 2 Law (Loi dite Grenelle 2, 12 July 2010) extends the obligation of social reporting, created by the NRE Law, to commercial companies and to certain specific institutions (credit institutions, investment companies and financial companies, insurance companies, mutual funds and cooperatives) when their balance-sheet, turnover and number of employees exceed specific thresholds. When the company establishes consolidated financial statement, CSR information provided must be consolidated and must concerns the company itself and its subsidiaries. Moreover, since January 1st, 2011, the government has to present every three years « a report concerning the application of Grenelle 2 provisions by companies and the actions engaged in France, in Europe and at international level to promote CSR”. This report will be a working basis in order to improve CSR systems and indicators. <p>(b) Administrative developments</p> <p>Decree no 2012-557 of April 24th, 2012 on transparency obligations of companies in social and environmental matters.</p>
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	<p>This decree, eagerly awaited, strengthens transparency and control of CSR approaches.</p> <p>The decree <u>broadens the scope of companies covered by the obligation to provide social and environmental data</u>. This new regulatory obligation apply to listed companies whose securities are traded on a regulated market as well as limited-liability companies and unlisted companies which balance-sheet, turnover and number of employees exceed specific thresholds.</p> <p>The decree defines the <u>transparency obligation</u> with regard to the content of information presented in the annual management report introduced by the management board or the executive board of companies concerned : social information (employment, work organisation, social relations, health and safety, training, equal treatment...), environmental information (general environmental policy, pollution and management of waste, sustainable use of natural resources...), information on societal commitments in favour of sustainable development (territorial, economic and social impact, subcontractors and suppliers...).</p> <p>Finally, the decree sets <u>the conditions for the verification of such information by an independent third party</u>.</p> <p>The decree <u>broadens the scope of companies covered by the obligation to provide social and environmental data</u>. This new regulatory obligation applies to listed companies whose securities are traded on a regulated market as well as limited-liability companies and unlisted companies whose balance-sheet, turnover and number of employees exceed specific thresholds.</p> <p>The decree defines the <u>transparency obligation</u> with regard to the content of information presented in the annual management report introduced by the management board or the executive board of companies concerned : social information (employment, work organisation, social relations, health and safety, training, equal treatment...), environmental information (general environmental policy, pollution and management of waste, sustainable use of natural resources...), information on societal commitments in favour of sustainable development (territorial, economic and social impact, subcontractors and suppliers...).</p> <p>Finally, the decree sets <u>the conditions for the verification of such information by an independent third party</u>.</p>
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		<p>(c) Adjudication developments</p> <p>A new type of dispute is arising in France and is relating to the applicability by companies of their CSR commitments, although they don't have any binding effect (soft law: diversity charters, ethics charters, statements of good intentions, code of conduct ...) : case law increasingly tends to take the view that a company which fails to meet its commitments may be held liable in case of contravention to its prescriptions.</p>
<p style="text-align: center;">Germany Birgit SPIEBHOFER</p>	<p style="text-align: center;">10.01.2013</p>	<p>(a) Legislative developments</p> <p>Based on the Stock Corporation Act (Aktiengesetz) and according to the German Corporate Governance Code (applicable to listed companies), directors have to secure compliance with laws and internal codes of conduct and guidelines and shall influence subsidiaries so that they take them into consideration as well. The companies have to secure adequate risk management and control. It shall take diversity and, in particular, an adequate representation of women into consideration when they staff top positions in the company. Beyond that the Corporate Governance Code does not cover the full triple bottom line and there is strong resistance to extend the Corporate Governance Code to other CSR issues.</p> <p>Corporate reporting has to include the most important financial indicators and must describe the foreseeable development, and explain the essential opportunities and risks. It has to include non-financial indicators, such as information on environmental and employee issues, where they are of significance for the understanding of the course of the business or its present position. These corporations have to include a declaration on their corporate governance ("comply or explain"). At the moment Germany sees an intensive discussion on the question whether quota for female representation in top management positions shall be introduced by law. As a consequence of the Fukushima accident Germany has decided to accelerate its plan for the abandonment of nuclear power generation as the government is of the opinion that the risks associated with nuclear energy cannot be borne by the companies and society at large in the long run.</p> <p>(b) Administrative developments</p> <p>Germany has been relatively slow in developing administrative initiatives regarding CSR. In the last appr.</p>

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	<p>2 years significant administrative initiatives have been published, e. g. the federal government published on October 6, 2010 the National Strategy For Corporate Social Responsibility / Action Plan CSR, parallel to the National Engagement Strategy which shall support the corporate citizenship engagements of enterprises in the public domain. The federal government stipulates goals and describes measures to achieve these goals: CSR shall be better implemented in enterprises and public administration; a concept “CSR – made in Germany –“ shall be developed; CSR shall form part of school and university education; international research networks shall be supported with the goal to develop an interdisciplinary competence centre; international cooperation re CSR shall be intensified; the operation and organization of National Contact Points shall be reviewed; public procurement procedures shall take into consideration social and ecological criteria; socially responsible investment shall be the focus of investment decisions, etc.</p> <p>The German Council for Sustainable Development was established by the Federal Government in April 2001, its mandate renewed in May 2007. Task of the Council: to support Germany on its way towards sustainability.</p> <p>The Federal Government published on 18 November 2011 a Joint Position regarding the EU-Communication “renewed EU-Strategy 2011 – 2014 for Corporate Social Responsibility”. The Federal Ministries, led by the Federal Ministry for Labor and Social Issues, welcome the EU initiative for the strengthening and modernisation of CSR. At the same time they are sceptical regarding the envisaged legislative initiative for a binding commitment, re reporting on non-financial factors.</p> <p>The Federal Ministries and the German Industry Organisations published a joint statement regarding the non-certification of ISO 26000.</p> <p>(c) Adjudication developments</p> <p>Issues of the triple bottom line are regularly tackled in employment and civil courts (people), administrative courts (environment) and increasingly also in criminal courts (in particular corruption). Besides Siemens a number of other multinational enterprises have hit the headlines with major corruption cases (MAN et al.). Compliance schemes stipulating behavioural standards gain importance as a defence of companies against debarments in public procurement/corruption cases and tort law. The National Contact Points have not played</p>
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		a significant role to date.
<p style="text-align: center;">Greece Christina TSANGLI Mary FLOROPOULO U-MAKRIS</p>	10.01.13	<p>(a) Legislative developments</p> <p>Historically, it has been maintained that CSR practices were applied in Greece as early as 500 B.C., mainly in the form of “ Sponsorships ” by the richer sector of society.</p> <p>There are several laws related indirectly to CSR issues but they are not referred to as such (e.g. laws on health and safety, human rights, equal opportunities, the right of collective agreement, the environment etc.).</p> <p>A law that is directly related to CSR is L. 3525/2007 which provides tax reductions to companies supporting cultural events known as “cultural sponsorships”.</p> <p>(b) Administrative developments</p> <ul style="list-style-type: none"> • <i>Promotion of Sustainable Development</i> <p>Greece as a Member of the EU has proceeded to adopt concrete steps to promote sustainable development at several levels. In 2002 Greece ratified the Kyoto Protocol on Climate Change and created an interministerial commission on sustainable development under the coordination of the Ministry of Environment, Physical Planning and Public Works which was in charge of preparing the Country in view of the Johannesburg Summit. At the same time a Comprehensive National Strategy for Sustainable Development was prepared which includes specific policy directions and interventions in specific areas such as planning, energy, transport, agriculture, tourism, employment, industry and specific environmental measures in priority areas such as climate change, air quality, waste, water resources, biodiversity, desertification and forests.</p> <p>Greece having actively participated in the Negotiations of the Johannesburg Summit, attempted during the Greek EU Presidency, to give further impetus to the implementation of the EU Strategy for Sustainable Development , both abroad and domestically. At the same time Greece took steps to promote the Global initiative of the EU, for Water Resources in the Mediterranean.</p>

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		<ul style="list-style-type: none"> • <i>Promotion of eco-labels and EMAS</i> by the Ministry of Environment, and the promotion of eco-mobility by the Ministry of Transport . • There have been discussions with the Ministry of Employment for the implementation of a CSR label focusing mainly on employees' rights • The Network CSR Hellas has reported to have signed an <i>MoU with the Ministry of Employment with the aim to achieve reduction of poverty and unemployment of young people in the age of up to 35</i> through the organization of educational seminars with the purpose to promote their skills and hence their ability to find easier a job. CSR Hellas has also reported to have signed an MoU with the General Secretariat for Gender Equality in order to support professional education opportunities for women with the purpose to promote women to employment in key positions. Also CSR Hellas is in the process of translating the portal of responsible supply chain into the Greek language. <p>(c) Adjudication developments</p> <p>Cases on laws on health and safety, human rights, equal opportunities, the right of collective agreement, the environment , the corruption and discrimination as well as other CSR related challenges , appear before the Greek Courts , but those are not yet raised as a CSR issue.</p>
<p style="text-align: center;">Italy Marco VIANELLO</p>	<p style="text-align: center;">10.01.13</p>	<p>(a) Legislative developments</p> <p>D. Lgs. 231/2001 about Corporate Administrative Responsibility. It introduced some administrative fees for companies in case of crimes of employees and administrators. It also requires companies to adopt company policies to prevent crimes. The relevant crimes are listed in the law.</p> <p>(b) Administrative developments</p> <p>D. Dirett. 11-5-2011 n. 50/2011 of Ministry of Labour (published on 7.7.2011): Identification of the ranking list of projects for study and research. Fondazione per la diffusione della responsabilità sociale delle imprese (Foundation for the spread of corporate social responsibility - F.I.R.S.S.T. http://www.i-</p>

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		<p>csr.it/home/index.php?lang=en): collecting good practice on health and safety for foreign workers</p> <p>(c) Adjudication developments</p> <p>Up today there were not specific cases of CSR in Italian Courts, but a recent study of Ministry of Justice made know that last ten years 207 companies were been convicted in administrative procedure about D. Lgs. 231/2001 simultaneous of criminal proceedings</p>
<p>Luxembourg Marc ELVINGER</p>	<p>10.01.2013</p>	<p>(a) Legislative developments</p> <p>The law “<i>La Loi du 25 juin 2004 relative à la coordination de la politique nationale de développement durable</i>” created a supervisory council for sustainable development, an interdepartmental commission for sustainable development, a national plan and a report regarding its implementation.</p> <p>(b) Administrative developments</p> <p>In 1999, the Ministry of Environment published a guideline for a substantive development in Luxembourg, called “<i>Le Plan national pour le développement durable du gouvernement luxembourgeois</i>”. This guideline principally lists five goals: (1) The protection of the environment and of the natural resources, (2) Economical efficiency (regarding industry, artisanry, agriculture, energy, transportation), (3) Social solidarity, (4) International Solidarity, (5) The implementation and the control of the guidelines concerning the substantive development. The national plan is, however, mainly optional and informative and thus without legal obligations.</p> <p>In 2006, the inter-departmental Commission for sustainable development (<i>Commission interdépartementale du développement durable</i> (CIDD)), which was created by law in 2004 (“<i>Loi du 25 juin 2004 relative à la coordination de la politique nationale de développement durable</i>”), published a report, the “<i>Rapport National 2006 sur la mise en œuvre du Développement Durable</i>”. The main progress was the previous constitution of an interdepartmental commission that concerned and represented all the governmental departments and administrations. It evaluated the implementation of the report for sustainable development of 1999 and added</p>

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		<p>the contributions and indications of the different departments. The goal was the preparation of the future principal guidelines for sustainable development and of a second national plan, assembling all these principles and measures. This second national plan is still in progress.</p> <p style="text-align: center;">(c) Adjudication developments</p>
<p style="text-align: center;">Poland</p> <p>Joanna WISLA – PLONKA</p>	<p>10.01.2013</p>	<p>(a) Legislative developments</p> <p>There are no legal regulations on the entire range of CSR in Poland, or imposing responsibilities on businesses in the field of comprehensive CSR. Therefore the adoption of a code of good practice is up to each individual entrepreneur. Some issues related to CSR, and recognized as an especially important matter, that requires the setting of minimum standards, were regulated by laws, which are then mandatory.</p> <p>Thus, the examples here are:</p> <ul style="list-style-type: none"> – Labour Code, that provides for the obligation to respect dignity and other personal rights of an employee, to provide employees with safe and healthy working conditions, that provides for the equal rights and non-discrimination, in particular based on gender, age, disability, race, religion, nationality, political opinion, trade union membership, ethnicity, sexual orientation, and also on employment for definite or indefinite period and full-time or part-time work; – Act on counteracting unfair market practices; – Act on competition and consumer protection; – Civil Code – in terms of determining the rules of social conduct as an element of the legal order, and illegal clauses in consumer contracts, as well as determining the freedom of agreements and minimal rights and obligations of the parties to the legal relationship; – Commercial Companies Code – in terms of determining the prohibition of business activity in case of committing certain actions, questioning the ability to operate in a fair manner; – Act on public benefit activity and voluntary;

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		<p>– Various acts on the environmental protection.</p> <p>(b) Administrative developments</p> <p>Ordinance No. 38 of May 8, 2009 appointed the team for corporate social responsibility, which is a subsidiary body of the Prime Minister, to ensure coherence and coordination of initiatives within the promotion of the concept of CSR.</p> <p>The tasks of the team include preparing recommendations for the government, relating to the promotion and implementation of CSR principles, in particular:</p> <ul style="list-style-type: none">– proposing solutions for activity coordination of various bodies of public administration in the promotion and implementation of the principles of CSR;– analysis and use of experience and good practices in the area of CSR in other countries, in particular the instruments developed in the framework of the European Alliance for Corporate Social Responsibility;– creating conditions for better communication and dialogue between government, business, social partners and non-governmental organizations on matters relating to CSR. <p>STRATEGY TO SUPPORT THE DEVELOPMENT OF CIVIL SOCIETY IN THE YEARS 2009–2015 adopted with the resolution No. 240/2008 of the Council of Ministers of November 4, 2008 includes, under Priority 4: Development of social entrepreneurship, the measure 4.3 – Corporate Social Responsibility.</p> <p>The actions are also taken by ministries substantively responsible for a range of CSR, such as the Ministry of Labour and Social Policy in terms of social economy, the Ministry of the Environment in the field of reducing human impact on the environment. In November 2013 Warsaw will host the 19th United Nations Conference on Climate Change COP19 – with the meeting of the parties to the Kyoto Protocol – CMP9.</p> <p>The website of the Polish Agency for Enterprise Development provides information about CSR, the current activities in this area and the project being realized: "Increasing regional competitiveness through corporate social responsibility".</p>
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		<p>(c) Adjudication developments</p> <p>I have not found data on CSR adjudication, unless the issues are regulated as strictly applicable law. In view of the fact that the Polish law provides for rules of social conduct as part of the law order that the courts are obliged to take into account the principles of CSR could possibly be taken into account in this context.</p> <p>The scope in which an organization includes CSR in its internal rules defines the scope in which they will be mandatory for the authorities and members of that organization. Then one could refer to those rules in court proceedings as a standard in force e.g. in employment or business relations.</p> <p>As far as CSR principles are introduced into the law, such as in the field of equal treatment, non-discrimination, consumer rights, disclosure of certain information, the dos and don'ts (e.g. concerning the bribery) they are the subject of adjudication by the courts and other authorities.</p> <p>In the course of the proceedings in each case a specific case is being investigated. One can see a tendency to focus on professionalism of the subject and protection of the weaker non-professional party.</p>
<p style="text-align: center;">Spain Coloma ARMERO MONTES</p>	<p style="text-align: center;">10.01.2013</p>	<p>(a) Legislative developments</p> <p>1) Law on Sustainable Economy (2/2011, of 4th March):</p> <p>This Law consists of a set of measures to modernise the Spanish economy, mainly in three areas: financial, business and environment and provides that the Government will make available a set of characteristics and indicators for self-assessment in social responsibility and reporting models.</p> <p>It establishes legal obligations on Corporate Social Responsibility for the Government, the public administrations, the public limited companies with more than 1,000 employees, public sector companies affiliated to the General Administration of the State and pension funds.</p> <p>2) The Spanish Companies Act (Royal Decree –law 1/2010 of 2nd July) and the Spanish Accounting rules set out the environmental provisions and information that should be included in the Annual Accounts.</p>

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		<p>3) Law on Equality of Gender (Ley Orgánica 3/2007 of 22nd March):</p> <p>This law in its chapter VII, deals with gender equality in CSR and, not in a mandatory nature, regulates measures on gender equality for companies.</p> <p>(b) Administrative developments</p> <p>On 2008 (Royal Decree 221/2008 of 15th February) the Spanish Government created a State Council on Corporate Social Responsibility (Consejo Estatal de Responsabilidad Social de las Empresas/ CERSE) as an interministerial collegiate, advisory and consultative body at the service of the Government and in charge of strengthening and promoting CSR policies. The CERSE publishes an annual report as well as studies on CSR. Recently the Spanish Parliament has requested that the CERSE should prepare a CSR National Plan before summer 2013.</p> <p>At an regional level, some autonomous communities have approved CSR regulations.</p> <p>(c) Adjudication developments</p> <p>There are numerous court cases on corruption, environmental, health, safety and other infringements but no specific cases on CSR.</p>
<p style="text-align: center;">Sweden Claes CRONSTEDT</p>	<p style="text-align: center;">10.01.2013</p>	<p>(a) Legislative developments</p> <p>Since 2007, only Swedish state owned companies are required to report on sustainability matters according to the Global Reporting Initiative (GRI). At present there is no plan to include the full corporate range in this legislation.</p>

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		<p>The Swedish government is of the opinion that CSR shall be ‘owned’ and driven by the companies themselves. The government has not yet communicated its position with regards to the EU Commission’s intentions on the requirement of <i>reporting</i>, as presented in their strategy paper 2011-10-25 for CSR.</p> <p>(b) Administrative developments</p> <p>CSR is an increasingly important subject to the Swedish government. The state owned companies should be role models for the entire Swedish corporate sector within the sphere of sustainable business (defined as environment, human rights, working conditions, anticorruption and business ethics as well as gender equality and diversity).</p> <p>An important part of sustainable business activities is to ensure that the state owned companies comply with the international guidelines such as the UN Global Compact, the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for multinational enterprises as revised in 2011.</p> <p>Since many years the government has made several attempts to encourage and inspire Swedish companies to engage in strategic CSR. The Ministry for Foreign Affairs has a platform for dialogue with business, social partners, labour unions and NGOs working with social responsibility and has during the past years organized and participated in several seminars about CSR including anti-corruption. Global Compact, John Ruggie’s framework “Protect, Respect and Remedy” (now established as the UN Guiding Principles on Business and Human Rights) and OECD Guidelines have been on the agenda.</p> <p>The Minister of Financial Markets, Peter Norman, stated inter alia at his speech at the CSR Europe’s Enterprise 2020 Summit in Brussels 29 November 2012: <i>“Sustainability issues and follow-up of sustainability work is now integrated in ongoing corporate governance. This will be taken into account in, for example, company analysis and in the dialogue between the owner and the company. Sustainability issues are ultimately the responsibility of the board.”</i></p>
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		<p>Mr Norman has asked the boards of all the 55 state owned companies to define and establish relevant sustainability targets and overall strategies to achieve these targets during 2013.</p> <p>The Swedish International Development Cooperation Agency (Sida), a government agency, is increasingly working together with the private sector to stimulate development, innovation, entrepreneurship and CSR in developing countries (www.sida.se/privatesector). Sida aims to contribute to the promotion of sustainable and inclusive business practices through its experience of operating in less explored trade environments. Hence, Sida could leverage the skills, innovation and resources of the private sector.</p> <p>(c) Adjudication developments</p> <p>There are specific laws in Sweden, civil and criminal, on health and safety, equal opportunities, right of collective agreement, corruption and discrimination as well as other human rights related challenges. The courts do not label cases under these laws as violation of human rights or CSR.</p>
<p style="text-align: center;">UK Simon HALL</p>	<p style="text-align: center;">10.01.2013</p>	<p style="text-align: center;">(a) Legislative developments</p> <p>UK Bribery Act</p> <p>The Bribery Act 2010 came into force on 1 July 2011. The Bribery Act details both general offences in relation to bribing another person or being bribed and a specific offence relating to bribing foreign officials, and also introduces a specific corporate offence of failing to prevent bribery. This is designed to make companies and other corporate bodies responsible for failing to prevent bribery committed on their behalf by employees, agents or subsidiaries. If offences are committed under the Act, a company may commit a criminal offence and face an unlimited fine and a director may face disqualification.</p> <p>http://www.legislation.gov.uk/ukpga/2010/23/contents</p> <p>Companies Act 2006</p> <p>Sets out what environmental and social impacts need to be included in the Annual Accounts and in the Directors Report. See Part 15 Accounts and Reports:</p>

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	<p>http://www.legislation.gov.uk/ukpga/2006/46/pdfs/ukpga_20060046_en.pdf.</p> <p>Page 196, 417 Contents of directors' report: business review:</p> <p>(5) In the case of a quoted company the business review must, to the extent necessary for an understanding of the development, performance or position of the company's business, include—</p> <ul style="list-style-type: none">(a) the main trends and factors likely to affect the future development, performance and position of the company's business; and(b) information about—<ul style="list-style-type: none">(i) environmental matters (including the impact of the company's business on the environment),(ii) the company's employees, and(iii) social and community issues, including information about any policies of the company in relation to those matters and the effectiveness of those policies; and(c) subject to subsection (11), information about persons with whom the company has contractual or other arrangements which are essential to the business of the company. <p>If the review does not contain information of each kind mentioned in paragraphs (b)(i), (ii) and (iii) and (c), it must state which of those kinds of information it does not contain.</p> <p>(6) The review must, to the extent necessary for an understanding of the development, performance or position of the company's business, include—</p> <ul style="list-style-type: none">(a) analysis using financial key performance indicators, and(b) where appropriate, analysis using other key performance indicators, including information relating to environmental matters and employee matters. <p>“Key performance indicators” means factors by reference to which the development, performance or position of the company's business can be measured effectively.</p> <p>The UK Corporate Governance Code</p> <p>The UK Corporate Governance Code – formerly the Combined Code – sets out standards of good practice in relation to board leadership and effectiveness, remuneration, accountability and relations with shareholders.</p>
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	<p>http://www.frc.org.uk/documents/pagemanager/Corporate_Governance/UK%20Corp%20Gov%20Code%20June%202010.pdf</p> <p>Carbon Reduction Commitment (CRC)</p> <p>The CRC Energy Efficiency Scheme is a mandatory carbon emissions reporting and pricing scheme to cover all organisations using more than 6,000MWh per year of electricity.</p> <p>Participants in the CRC are required to report on their scopes 1 and 2 emissions on a yearly basis. So far they only need to report emissions to the CRC Energy Efficiency Scheme but not necessarily in their annual reports.</p> <p>With this information the government will publish a yearly league table ranking different companies according to their carbon reductions.</p> <p>Deputy PM Nick Clegg announced that from 2013 all companies listed on the London Stock Exchange will be required to report their carbon emissions in their annual reports. This will be revised later in 2016 to extend the approach to all large companies. This new legislation will have an effect on the CRC and how it will work in the future.</p> <p>As of January 2013, a simplification of the scheme has been agreed and includes the following changes:</p> <ul style="list-style-type: none">• The Performance League Table will be abolished;• The forecast allowance price will remain at £12 per tonne of carbon dioxide in 2013-14 and will rise to £16 per tonne in 2014-15, and• From 2015 -16 onwards the allowance price will increase in line with the RPI. <p>The government will review the effectiveness of the CRC in 2016. This review will consider whether the CRC remains the appropriate policy to meet industrial energy efficiency and carbon reduction objectives and will consider alternative approaches. The tax incentive element of the CRC introduced at the Spending Review 2010 will be a high priority for removal when public finances allow.</p>
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	<p>More information is available here: http://www.decc.gov.uk/en/content/cms/emissions/crc_efficiency/crc_efficiency.aspx</p> <p>Energy Bill</p> <p>On November 29th 2012, the Secretary of State for Energy and Climate Change confirmed the introduction of the Energy Bill. The Bill will establish a legislative framework for delivering secure, affordable and low carbon energy and includes provisions on the reform of the electricity market, nuclear regulation, and a strategy and policy statement ensuring the government and regulators are strategically aligned.</p> <p>Equality Act 2010</p> <p>The Equality Act is the legislation that prohibits unfair behaviour against individuals and sets the guidelines to achieve equal opportunities in the workplace and society.</p> <p>It covers 9 protected diversity strands:</p> <ul style="list-style-type: none">• age• disability• gender reassignment• marriage and civil partnership• pregnancy and maternity• race• religion or belief• sex• sexual orientation <p>The Equality Act sets out the different ways in which it is unlawful to treat someone, such as direct and indirect discrimination, harassment, victimisation and failing to make a reasonable adjustment for a disabled person.</p>
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	<p>The Act prohibits unfair treatment in the workplace, when providing goods, facilities and services, when exercising public functions, in the disposal and management of premises, in education and by associations. http://homeoffice.gov.uk/equalities/equality-act/</p> <p>(b) Administrative developments</p> <p>Environment reporting</p> <p>Guidance on how to measure and report your greenhouse gas emissions: http://www.defra.gov.uk/environment/economy/business-efficiency/reporting/</p> <p>Corporate Accounting and Reporting Standards (Corporate Standard): http://www.ghgprotocol.org/standards/corporate-standard</p> <p>Diversity</p> <p>Voluntary reporting guidelines with respect to gender diversity: http://www.homeoffice.gov.uk/publications/equalities/womens-equality/gender-equality-reporting/think-act-report-framework</p> <p>Also, from 1 October 2012 changes to UK corporate governance code will mean ‘quoted’ companies will have to publish their policy on boardroom diversity and report against it annually. http://www.frc.org.uk/corporate/ukcgcode.cfm</p> <p>This is in response to the Lord Davies recommendations, which looked at gender representation in boardrooms in the FTSE 350. http://www.bis.gov.uk/assets/biscore/business-law/docs/w/11-745-women-on-boards.pdf</p>
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		<p>Equality Act 2010, which contains provisions for reporting for the public sector (called the public sector equality duty), but not the private sector. It also contains a provision for compulsory equal pay audits and reporting on them, but this has not come into force and there are no plans for it to do so.</p> <p>http://www.legislation.gov.uk/ukpga/2010/15/contents</p> <p>With respect to ethnicity nothing binding.</p> <p>(c) Adjudication developments regarding CSR</p> <p>There are cases coming before the courts and tribunals which deal with issues of equality, race, environmental infringements but nothing specifically with CSR. There are increasing references to human rights in a wide range of cases. The introduction of the Bribery Act 2010 should also see more cases coming before the courts.</p>
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Issue 2	CSR initiatives, proposals and standards promulgated by:	
	<ul style="list-style-type: none"> (a) Business (b) Business Organisations (c) NGOs 	
Country	Date response updated	
Austria Alix FRANK – THOMASSER	10.01.2013	<p>(a) Business</p> <p>According to a study carried out in 2003, the vast majority of enterprises (93%) expect an improvement of their corporate culture due to their commitment to ethic business values. 68 % hope for an improvement of the correct behaviour of their employees and 61 % think that an improvement of the management will take place. 51 % of the respondents think that the implementation of a system of values is a necessary precondition for the development towards a more responsible enterprise. Surveys have revealed that although nearly all SMEs engage in some form of Corporate Citizenship (CC) or external community focused activities, these are not seen as being key to the company's competitiveness. The CSR Austria 2003 report (Deuerlein et al., 2003) revealed, for example, that 97 % of the responding enterprises carried out some form of Corporate Citizenship activities. The most popular forms are cash donations (93 % of the Austrian companies), followed by donations in kind (85 %). 68 % of the enterprises use sponsoring contracts to support non-profit organisations and 58 % are engaged in the field of corporate volunteering of their employees. The enterprises tend to support non-profit organisations that are active in the field of health and community services, education and school systems, art and culture as well as sports. Less potential for financial support by the enterprises have non-profit</p>

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		<p>organisations focussing on animal protection as well as public authorities. The enterprises tend to support non-profit organisations that are located close to the enterprises or in their region.</p> <p>(b) Business Organisations</p> <p>The Wirtschaftskammer Österreich (The Austrian Federal Economic Chamber) describes its position towards CSR as mainly focusing on the role of SMEs as for them specific (implementation) problems may arise due to their generally more prevalent day-to-day decision making. Many SMEs already act socially and environmentally responsible although they do not associate this to the concept of CSR and they do not report their actions. Thus, awards and prizes are seen to be a perfect incentive for enterprises, especially to raise the awareness of SMEs towards CSR. Within the Austrian Federal Economic Chamber, there exists the working group proEthics (Arbeitsgemeinschaft proEthik) which is a voluntary co-operative group of Chamber members who are particularly committed to modern principles of ethical conduct and honest business dealings. The expression of this commitment is found in the Codes of Ethics and Conduct developed by the individual professional organizations who wish to create greater trust and transparency by adherence to these voluntary self-regulatory standards. The Working Group's Ethics Committee offers support in drawing up these standards. The Vereinigung der Österreichischen Industrie (Federation of Austrian Industry) considers the concept of CSR in a variety of initiatives, pinpointing, nevertheless, the importance of voluntary implementation of CSR activities by the enterprises. An example of an initiative of the Federation of Austrian Industry is the project "Investors in People". Selected pilot enterprises try to implement the IIP-standard which is a human resources quality standard aiming to improve the use of human capital in the enterprise and to enhance the human resources. Participating enterprises which reach this quality standard are awarded with the IIP Label. Another initiative of the Federation of Austrian Industry is an award regarding the support of the dialogue between economy, ethics and religion (WER-Prize). This prize is directed toward students and young scientists aiming to support scientific activities in that field. The Bundeskammer für Arbeiter und Angestellte (Federal</p>
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		<p>Chamber of Labour) which represents the legal interest of employees and consumers expressed its opinions in its CSR positioning paper in 2002. In its opinion a voluntary CSR concept can only be the first step in the right direction. It needs to be followed by binding and actionable norms and clear legal incentives, e.g. appropriate regulations for public procurement and competition as well as rules for promoting public enterprises.</p> <p>(c) NGOs</p> <p>The main instrument of the Austrian CSR policy is the initiative “respACT Austria” (http://www.respect.at/site/english) formerly known as CSR Austria. In 2005, CSR Austria set up the business-led association “respACT austria” in co-operation with the Austrian Business Council for Sustainable Development. This is a platform addressing all questions of sustainability, Corporate Social Responsibility and business ethics in Austria. It is supported by the Austrian Federal Economic Chamber, the Federation of Austrian Industry, the Federal Ministry of Economics and Labour, the Federal Ministry of Social Security, Generations and Consumer Protection and the Federal Ministry of Agriculture, Forestry, Environment and Water Management as promoting members. Generally, the “Trigos award” the initiative “Brückenschlag” (Building Bridges) and “Vernetzte Welten” (Networking worlds) are partner projects of “respACT”. The last mentioned initiatives support the exchange of experiences between social and economic working fields. The other partners of the platform are the Austrian Business Council for Sustainable Development (ABCSD), the Austrian Business Academy for Sustainable Development (ASD), the Center for Corporate Citizenship Austria (CCCA), corporAID, CSR Europe, UN Global Compact, and the Österreichisches Netzwerk für Wirtschaftsethik (Austrian Business Ethics Network). Awards with regard to CSR are the “Responsible Manager of the Year”, the prize “Austrians Best Workplace”, the Austrian Sustainability Reporting Award(ASRA). Besides, there are several different labels and prizes for the promotion of environmental friendly behaviour (e.g. Energy Globe, WWF Panda Award, EMAS Award, R.I.O Award, ÖkoBusiness-Plan Vienna Award)</p>
<p style="text-align: center;">Belgium Jean-Louis JORIS</p>		<p>(a) Businesses: (b) Business Organisations (NGOs)</p>

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Carl BEVERNAGE		
<p style="text-align: center;">Denmark Sune SKADEGAARD THORSEN</p>	23.08.2011	<p>(a) Business</p> <p>As mentioned in the previous section, Danish companies face a legal requirement to report on CSR. Engaging in CSR represents a fast growing trend in Denmark. Several Danish companies are considered best practice in their sector, e.g. Novozymes, NovoNordisk and Vestas. Companies that traditionally have not been involved in CSR and sustainability are now engaging in the field, e.g. Maersk. Small and medium sized enterprises are to a greater degree interested in engaging in CSR, but are limited due to a lack of resources.</p> <p>(b) Business Organisations</p> <p>The Confederation of Danish Industry promotes CSR among their members in the form of guidance and inspiration in integrating CSR into their business. They are in continuing dialogue with legislators and other actors on the CSR scene, nationally as well as internationally. Their aim is to increase the competitiveness of Danish companies through CSR-initiatives. They tend, however to be sceptical towards legislation that make CSR a requirement. They emphasize CSR as a voluntary discourse only, although they agree that businesses should not violate human rights, destroy the environment or use corruption. CSR is seen as necessary, in order not to decrease Danish companies' competitiveness in the global market place.</p> <p>(c) NGOs</p> <p>Several Danish NGOs are to an increasing degree becoming involved in CSR. The Danish Red Cross and the Danish Red Cross Youth are engaging in CSR in relation to funding activities where</p>

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		<p>the organizations collaborate with companies. Several large NGOs are building a strategic approach to CSR; however – primarily in relation to fund-raising and donations; less so on genuine partnerships.</p> <p>Besides funding activities NGOs are engaging in CSR by stating their view in the debate on their opinion on what is good CSR practice.</p> <p>Amnesty International is active in the CSR-field by engaging in dialogues with companies and having founded the Amnesty Business Forum where companies can participate in their aim of promoting the human rights in their operations. But virtually all major Danish NGOs and a range of smaller NGOs engage in CSR.</p>
<p style="text-align: center;">Finland Kari LAUTJARVI</p>	<p style="text-align: center;">10.01.13</p>	<p>(a) Business</p> <p>As mentioned in the previous section, Finnish companies are not required to report on CSR. For voluntary reporting, various international reporting standards, for example the OECD Guidelines for Multinational Enterprises, Global Reporting Initiative (GRI) and ISO International Standard on social responsibility, are in use.</p> <p>The companies seem to acknowledge CSR's importance to the company's image and competitive capacity. Furthermore, co-operation with NGOs in order to promote CSR is considered as an efficient option to develop corporate and environmental responsibility.</p> <p>Along with managing accurately the statutory requirements, Finnish companies consider CSR as an increasingly important issue. However, especially SMEs don't necessarily have the resources needed to apply elaborated CSR standards.</p> <p>Although including CSR into investment business has been relatively slow, several Finnish financial businesses have agreed to include environmental aspects into their activity, for</p>

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		<p>example by signing the UNEP Finance Initiative.</p> <p>The Council of State has given its own decision in principle concerning the state owned companies. In state ownership steering, transparency, personnel policy and environmental issues are concerned as the most important targets for development.</p> <p>(b) Business Organisations</p> <p>The Confederation of Finnish Industries (Elinkeinoelämän keskusliitto) informs its members generally about CSR. The Confederation states that Finnish companies should each find their own focus in implementing CSR rules. Other Finnish business organisations also attempt to promote CSR, among other means, by organizing reporting competitions. In addition, several business organisations are members of the advisory committee of the Ministry of Employment and Economy.</p> <p>Founded in 2010, Finland’s Sustainable Investment Forum (Finsif) aims at promoting responsible investment by supporting investment organisations in taking into account factors related to environment, society, and corporate governance when considering investment decisions.</p> <p>(c) NGOs</p> <p>There are some CSR related NGOs and networks in Finland, and they have increased their number of members in the recent years. For example, Finnish Business & Society ry (FiBS) encourages Finnish companies to apply CSR in their strategic planning and day-to-day management.</p>
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<p>France Florence RICHARD</p>	<p>10.01.13</p>	<p>(a) Businesses</p> <p>Companies increasingly adopt voluntary steps in the field of CSR :</p> <ul style="list-style-type: none">• Adoption of Charters or Codes Their content and their name vary, depending on the size of the company, the nature of its business, its location, concerns and objectives pursued:<ul style="list-style-type: none">- Ethics Charters- Code of conduct, Code of ethics- Charter of values- Parenthood Charter- Charter of diversity (launched at the end of 2004)• Labels and certification Companies can also apply for labels, such as the Professional Equality Label or the Diversity Label. Concerning the Professional Equality Label, from 6 September 2011, 46 companies have received the label and 600 119 employees were involved. Companies can also apply for certification (ISO standard...).• Negotiation of agreements with social partners There are many agreements between companies and social partners:<ul style="list-style-type: none">- Company or group agreement on diversity ;- Agreement on professional equality ;- Agreement on pay equity ;- Employment and skills planning agreement ;- Senior citizen, disabled employment agreement ;- Etc...
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		<p>(b) Business organisations</p> <p>Business organisations :</p> <ul style="list-style-type: none"> • The MEDEF (movement of French enterprises) proposed to the public authorities to set up a national platform to promote CSR. • A survey from the National Institute for Statistics and Economic Studies (INSEE), published in November 2012, shows that in France, more than the half of the companies of 50 and more employees (52%) report to get involved in CSR <p>(c) NGOs</p> <p>Tendency to associate all stakeholders, which has been clear during the drafting of the so-called environment Grenelle Law. This process associated representatives of local authorities and elected officials, environmental protection associations, trade unions for employees and employers, business sectors and State sectors in order to define an action plan for environmental protection in the direction of sustainable development.</p> <p>At company level, this involvement of all stakeholders both internal (works Council, hygiene health and safety Committee, employees, staff representatives) and external to the company (labour doctor, labour inspector) manifests itself, in particular, in the field of prevention of occupational hazards faced by employees.</p>
<p style="text-align: center;">Germany Birgit SPIEBHOFER</p>	<p style="text-align: center;">10.01.13</p>	<p>(a) Business</p> <p>After a slow start CSR initiatives are picking up significantly. A significant and increasing number of enterprises is signing the Global Compact and is organizing itself in that group. After the Siemens case, businesses are increasingly implementing compliance schemes, expanding their</p>

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		<p>compliance departments, creating positions of chief compliance officers, etc. A number of companies (e. g. Deutsche Telekom, Daimler) have developed strategies to increase the number of women in top positions and diversity on the board level. The Frankfurt Stock Exchange has introduced a sustainability index and a significant number of German multinationals are listed on the Dow Jones Sustainability Index, the FTSE4Good Index et al. Large pension funds start to develop policies for socially responsible investments, banks have introduced additional assessments regarding the so-called ESG-factors.</p> <p>(b) Business organisations</p> <p>Business organisations have created initiatives like “CSR Germany”, which is an internet portal for networking and exchange of information. It covers pro bono and charity projects as well as regulatory aspects like the SME Guideline for ISO 26000 implementation. The business organizations stress the voluntary character of CSR. ECONSENSE is a forum for the sustainable development of the German economy and for CSR. It is a think tank and platform for the exchange of information.</p> <p>The business organisations rejected the new approach taken by the EU in the EU-Strategy paper of October 25, 2011. They insist that CSR should remain a voluntary concept and they reject the new approach of the EU-Commission aiming at binding commitments regarding CSR issues.</p> <p>(c) NGOs</p> <p>A myriad of organizations is dealing with CSR issues, such as Greenpeace, WWF, Amnesty International, Corporate Accountability/ECCJ, Oxfam et al. NGOs are increasingly regarded as partners and stakeholders of a CSR dialogue, charity organizations like children’s organizations try to benefit of the CSR funds. There are initiatives under discussion to introduce CSR standards also for non-profit organizations like Greenpeace, Amnesty International and others.</p>
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<p style="text-align: center;">Greece Christina TSANGLI Mary FLOROPOULOU- MAKRIS</p>	<p style="text-align: center;">10.01.13</p>	<p>(a) Business</p> <p>Although several companies apply CSR practices not many of them have an organized CSR department or publish a CSR report. From approx. 4.000 companies employing more than 250 employees not more than 40 companies issue a CSR report. Most of them appear to follow the GRI Guidelines.</p> <p>Standards</p> <p>Greek companies apply all internationally recognized standards depending on the nature of the company, i.e. the global social accountability standard for decent working conditions (SA8000), OHSAS 18001 on occupational and health safety, ISO 27001, EMAS, Eco-Label, etc.</p> <p>In Greece, the Hellenic Body for Standardization (ELOT) is the sole national body responsible for the elaboration, approval, publication and distribution of Hellenic Standards.</p> <p>(b) Business Organisations</p> <ul style="list-style-type: none"> • The Hellenic Federation of Enterprises (SEV) is one of the founders of CSR Hellas and is a member of its Board of Directors since its establishment. In May 2009 SEV has completed a special study under the title “Promotion of initiatives for sustainable development” regarding the CSR practices that Greek Companies tend to apply. The purpose of the study was to get familiarized with the concept of “sustainable development”, its evolution and the extent of its application in Greece. SEV is member of the Union of Industrial and Employers’ Confederations of Europe (BUSINESSEUROPE). As a member, SEV participates in the Committees and Working Groups of the Union of Industrial and Employers’ Confederations of Europe. In November 2008 SEV launched a “Business Council for Sustainable Development”. The companies-members of the Council are bound by a Code of Conduct. The Council participates in the “World Business Council
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		<p>for Sustainable Development (WBCSD)”.</p> <p>& Public Sector</p> <ul style="list-style-type: none"> • Three municipalities have participated in the project LEAP (Local Authority Environment Management and Procurement). Within this project they have invited other municipalities (4 have responded positively) in order to make a collective request for the purchase of recycled paper. The purpose of the project was to promote the purchase of environment friendly products by achieving lower prices through the cooperation of a greater number of public bodies. <p>(c) NGOs</p> <ul style="list-style-type: none"> • In 1999,13 big Greek Companies along with three of the biggest collective business institutions established the Greek Network for Social Coherence now known as the “Hellenic Network for Corporate Social Responsibility”. CSR Hellas is the national representative of CSR Europe on Corporate Social Responsibility issues. • The Awareness and Social Behavior Index – A.S.B.I. contributes on the most systematic researches on CSR that takes place in Greece. According to the A.S.B.I the most recognisable CSR actions (above 10%) are in the following categories: a) child, b) sport-health, c) environment and d) society-general. • The Greek Business Ethics Network (EBEN GR) was established in 2005 and is a member of the European Business Ethics Network. • Global Reporting Initiative (GRI). In 2007 more than 20 multinational and Greek companies listed in the stock exchange market, have issued in Greece a report based on GRI. • CRI – Corporate Responsibility Institute in February 2008 introduced in Greece the Corporate Responsibility Index. • The Great Place to Work Institute conducts yearly the survey “BESTWORKPLACES”. • Other initiatives are Eurocharity, the Quality Net Foundation, the Institute of
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		Communication.
Italy Marco VIANELLO	10.01.13	<p>(a) Business</p> <p>Although several companies apply CSR practices not many of them have an organized CSR department or publish a CSR report.</p> <p>(b) Business Organisations</p> <p>UNIONCAMERE (http://www.csr.unioncamere.it/):</p> <p>Founded in 1901, the Unioncamere is a public body whose task is to represent and serve the interests of the general Italian Chambers of Commerce in respect of all institutional actors at local, regional, national and supranational levels, including business organisations and workers. At a consumer and European level, Unioncamere ensure the representation of Italian Chambers of Commerce within Eurochambres, the association of European Chambers systems.</p> <p>The Union of competences are governed by Law 580 of 1993 which reformed the organisation of the Chambers of Commerce and several subsequent steps, especially in recent years, have significantly expanded the role and functions attributed to Chambers, enhancing the nature of institutional network serving businesses and territories.</p> <p>On the topic of Corporate Social Responsibility Unioncamere is committed with conventions and public meetings.</p> <p>(c) NGOs</p>

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		<p>ICSR - Italian Centre for Social Responsibility (http://www.i-csr.it/home/index.php?lang=en):</p> <p>ICSR is a Foundation owned by Labour Ministry and Unioncamere.</p> <p>Mission: To increase the focus on promoting social responsibility, research, training, dissemination and comparison with particular attention to the needs of its economy made-up mainly of small and medium-sized enterprises.</p> <p>Vision: ICSR believes that the culture of CSR represents a first step in creating the foundations for a fair competition that encourages the development of an innovative economy, capable of ensuring an efficient social protection, a positive dialogue between all stakeholders, greater well-being of present and future generations.</p> <p>ECONOMETICA (http://www.econometica.it/):</p> <p>EconomEtica is the Inter-University Centre for Economic Ethics and corporate social responsibility, with administrative and operational headquarters at the University of Milan-Bicocca.</p>
<p>Luxembourg Marc ELVINGER</p>	<p>10.01.13</p>	<p>(a) Business</p> <p>Many voluntary steps are taken :</p> <ul style="list-style-type: none"> • Adoption of Charters; • Certification / labels; • Negotiations and agreements between social actors. <p>Different standards/certifications/guidelines/labels:</p> <ul style="list-style-type: none"> • The quality label “SuperDrecksKëscht fir Betriber” is a label created by the Luxembourgish Administration for Environment and the Luxembourgish Trade Association, designed for

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		<p>crafts enterprises and transport companies that manage their waste in an environmentally friendly manner (prevention of producing too much waste, collecting point, waste separation, recycling).</p> <ul style="list-style-type: none"> • AA 1000 : measuring and reporting of ethical behaviour in business; • SA 8000 : Corporate Social Accountability Management; • ISO 9000 : Quality Management Systems - Basic Principles and Vocabulary - the principles of a quality management system; • ISO 9001 : Quality Management Systems – Requirements - the requirements relative to a quality management system either for internal use or for contractual or certification purposes = a group of requirements that companies must follow; • ISO 9004 : Quality Management Systems - Guidelines for Improving Performance - intended for internal use and not for contractual purposes, focus on continually improving performance; • EMS : the Environmental Management System, designed to balance between maintaining profitability and reducing environmental impact; • EMAS : the Eco-Management and Audit Scheme, a voluntary initiative designed to improve companies' environmental performance; • OHSAS 18 001 : Occupational Health and Safety Assessment Series, occupation health and safety at working environment; • ISO 26 000 : providing guidelines for social responsibility for all types of organization, does not contain requirements, not intended or appropriate for certification purposes or regulatory or contractual use; • EFQM : European Foundation for Quality Management, it is not a standard but a framework, it allows self-assessment where organisations grade themselves against a set of detailed criteria to identify areas for improvement. <p>(b) Business organisations</p> <p>In Luxembourg there has always been a tendency to regroup all actors in order to facilitate</p>
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		<p>negotiations and better respect all parties' intentions.</p> <ul style="list-style-type: none"> • The Luxembourgish model, called “<i>La tripartite</i>”, is based on an institutionalized, permanent and continuous dialogue between government, employers and syndicates concerning economic and social issues and trying to find a consensus. There are also sectoral “<i>tripartites</i>”, this means dialogues and decisions that are taken for a specific sector. • “<i>Le Comité de conjuncture</i>” is composed of the ministers for economy, work and employment and of representatives of the employers and employees unions. Its role is to consider the situation of companies obliged to resort to reductions in working time and to propose if necessary compensatory allowances to firms employing personnel in short time. • “<i>Le Conseil économique et social</i>” is composed of representatives of the government, employers and employees. It advises on all types of legislative and administrative measures relating to the working environment and the national economy. • “<i>Le Comité de coordination tripartite</i>” is composed of representatives of different governmental departments (ministries for Finance, Economy, Work and Employment), of the employers (Chamber of Commerce, Trade Association) and of the employees (syndicates). It is headed by the Prime Minister. Its role is to find a consensus for important social or economical questions. • The employers' union of Luxembourg “<i>Union des Entreprises Luxembourgeoises</i>” established the “<i>National Institute for Sustainable Development and for Corporate Social Responsibility</i>”. By this means, it attributes itself a double role as facilitator and actor in CSR issues: (1) facilitator by providing a platform of exchange and promotion of good practice behaviour for companies operating in the CSR or wishing to join, (2) actor by promoting cross-cutting concepts of sustainable development in companies whose implementation can be confirmed by quality labels. This initiative arose from the charter for sustainable development, signed by the UEL in October 2003. This charter contains a series of actions in different areas, including gender equality and access to employment for disabled people. <p>(c) NGOs</p>
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		<p>The “<i>Institut pour le Mouvement Sociétal Luxembourg</i>” is an association of companies developing guidelines and policies for CSR in Luxembourg. It was founded by a group of companies, which were already involved in political and social projects, and it focuses on the establishment of an exchange network for CSR issues and ideas between companies. This resulted in the drafting of a Business Charter for Social Responsibility and Sustainable Development, which formalized the common intention of the signatory companies to commit to the principles of governance, to the consideration of the impact of their activities on the economic environment, to the respect for their staff, for the natural environment and for the local area where they operate. The charter is open to any company that wishes to join.</p>
<p style="text-align: center;">Poland Joanna WISLA– PLONKA</p>	<p style="text-align: center;">10.01.13</p>	<p>Initiatives, proposals and standards on CSR are usually implemented through joint action of business organizations, branch organizations, or NGOs, often with the involvement of the administration.</p> <p>And so, in 2011 the report "Evaluation of the implementation of standards of corporate social responsibility. Set of indicators of social responsibility in the micro, small, medium and large enterprises" was prepared for Polish Agency for Enterprise Development by Millward Brown SMG / KRC, PwC (formerly PricewaterhouseCoopers), which contains in–depth thematic data.</p> <p>Also thematic analysis of the Responsible Business Forum for the Partnership Programme are being prepared, to provide knowledge on the most important current trends in CSR.</p> <p>"Business Fair Play" contest is held by the Institute for Private Enterprise and Democracy under the auspices of the Polish Chamber of Commerce.</p> <p>Polish Confederation of Private Employers Lewiatan published "Promoting standards of social responsibility in companies".</p>

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		<p>Ministry of Economy issued the publication "Sustainable business. Handbook for small and medium-sized enterprises".</p> <p>Since 2010 The Code of Good Practice for the Warsaw Stock Exchange (WSE) includes the record: "WSE recommends public companies and their shareholders to ensure a balanced participation of women and men in management and supervisory functions in enterprises, thereby enhancing creativity and innovation of the companies' business activity".</p> <p>Since 2009, the Warsaw Stock Exchange operates the RESPECT Index (updated semi-annually revised index of listed companies in terms of CSR) and 2007-created Responsible Companies Ranking, putting together a list of the largest companies in Poland assessed for the quality of CSR management.</p> <p>The first edition of the European contest "European CSR Award Scheme", rewarding partnership between the enterprise and at least one party from outside the business, will start in 2013. In Poland, the contest is coordinated by the Responsible Business Forum. Competition entries are free of charge, and will be open on 10 January 2013 at the website http://odpowiedzialnybiznes.pl/en/europeanCSRaward.</p> <p>The Team on Corporate Social Responsibility in the Ministry of Economy participated in the development of the vision of sustainable development for the Polish business, which led to the signing of the declaration of the business for sustainable development by representatives of Polish entrepreneurs.</p> <p>Polish Standardization Committee (PKN) published on November 5, 2012, the PN-ISO 26000:2012 "Guidance on social responsibility".</p> <p>There is a periodical in Poland published half-yearly "Responsible Business – CSR Compendium", which is distributed along with the daily "Rzeczpospolita" newspaper. Last No. 9/2012 was published in December 2012. It included the summary of the events of 2012 in the field of CSR,</p>
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		<p>including, among others:</p> <ul style="list-style-type: none">– Inauguration of the Polish version of the Diversity Charter for the Responsible Business Forum;– Seminar on measuring the effectiveness of programmes and social activities by companies, ie. LBG model in practice, organized by Polish Confederation of Private Employers Lewiatan and CSR Consulting;– 4th edition of the CSR Fairs organized by the Responsible Business Forum, which hosted the presentation of the 10th edition of the report "Responsible Business in Poland. Best Practices 2011";– Conference "The whole truth about the Polish CSR", presenting the results of the small, medium-sized and large enterprises study based on ISO 26000, organized by the Polish Agency for Enterprise Development;– Global Reporting Initiative released 'Guidelines for Sustainability Reporting for NGOs' in Polish;– Publication of the 4th Responsible Companies Ranking organized by "Dziennik Gazeta Prawna" newspaper;– 7th edition of the conference "Responsible Business Academy 2012. CSR Trends" addressed to the students community;– Signing of the declaration of the Polish business for sustainable development at the presentation of the report "The vision of sustainable development for the Polish Business 2050";– Final of the 15th contest "Benefactor of the Year" of the Academy for the Development of Philanthropy in Poland;– "Polityka" magazine List of 500 for the first time included the results of a survey on corporate social responsibility and sustainable development in Polish enterprises;– Conference "Responsible energy. Energy investments – from protest through dialogue to cooperation";– Results of the contest for companies "Working Mom";– Final of the contest "Social Campaign of 2011" of the Foundation for Social Communication
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		<p>and Kampaniespoleczne.pl portal;</p> <ul style="list-style-type: none"> – 4th Congress of Investor Relations of Public Companies SEG dedicated to the topic of the impact of non-financial factors on the value of a public company; – Conference Rio +20 of the United Nations on sustainable development (the 20th anniversary of the Earth Summit); – 5th World Congress of Business Ethics, organized by the International Society of Business, Economics and Ethics (ISBE) and the Kozminski University in Warsaw; – 15th Summer Academy "Challenges of Sustainable Development" of the Sendzimir Foundation; – Presentation of the results of the screening of the CentrumCSR.PL, which evaluated the involvement of the 120 largest Polish companies in the field of social responsibility; – Announcement of the new composition of the RESPECT Index – seven new companies were introduced; – Final gala of the "Responsible Business Leaders 2012" contest organized by the Employers of Poland; – Consultations on new reporting guidelines of the Global Reporting Initiative G4; – Panel dedicated to responsible business at the European Forum for New Ideas in Sopot; – Conference "Corporate social responsibility in the food industry in practice" organized by the Polish Federation of Food Industry Union of Employers; – International conference "CSR 2.0 COMMUNICATION, EDUCATION, TECHNOLOGY," organized by the Responsible Business Forum; – Conference "From communications CSR to sustainability" organized by "CR Navigator" magazine and Henkel Poland; – Responsible Fashion Fair WearFair in Łódź; – 6th Polish Scientific Conference "Social responsibility of an organization. In search of paradigms, methodology and strategies"; – Results of the "Leaders of Philanthropy 2012" contest organized by the Polish Donors Forum; – Inauguration of the Polish version of ISO 26000 standard at the conference organized by the Ministry of Economy;
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		<ul style="list-style-type: none"> – Announcement of the results of the 4th edition of the "Trustworthy Employer" contest; – Conference "Future 4 Build" on sustainable development in the construction industry; – Announcement of the results of "Investment decisions and responsible business" study; – Announcement of the results of the 6th edition of the "Social Reports" contest; – 12th edition of the International Film Festival "WATCH DOCS. Human rights in film"; – Conference "Green Office – green standards in business" organized by the Environmental Partnership Foundation; – Conference "Sustainability and Profitability" organized in Warsaw by the Scandinavian–Polish Chamber of Commerce in collaboration with ia. the Embassy of Denmark. <p>The plans for 2013 include ia.:</p> <ul style="list-style-type: none"> – Publishing the report "Responsible Business in Poland" – a review of best practices of CSR from the previous year; – Conferences and seminars concerning CSR – announcement on the website www.odpowiedzialnybiznes.pl, and also on the website of the Business Ethics Centre (BEC); – Contests – one can apply to numerous rankings and contests, including "European CSR Award Scheme for Partnerships, Innovation and Impact", "Leader of human resource management", "Trustworthy Employer", "Working Mom", "Leader of Polish Ecology", "Business for Environment", "Benefactor of the Year", "100 PERCENT. Employee Volunteering Awards".
<p style="text-align: center;">Spain Coloma ARMERO MONTES</p>	<p style="text-align: center;">10.01.2013</p>	<p>(a) Business</p> <p>Listed companies and financial institutions should publish an Annual Corporate Governance Report. Also, companies with more than 1.000 employees should send to the State Council on Corporate Social Responsibility their Sustainability Report based on international standards. Actually an increasing number of the major Spanish companies do publish an annual CSR Report or Sustainability Report based on the GRI guidelines.</p>

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		<p>(b) Business organisations</p> <p>The Spanish Confederation of Business Organisations (CEOE) is very active in CSR issues through its Commission on CSR and is a member, in representation of the Spanish business organizations, of the State Council on Corporate Social Responsibility.</p> <p>The CEOE is a private institution composed by local business organizations representing more than 2 million companies and businesses. This commission on CSR has different working groups (e.g. consumers, clients, management of suppliers, diversity, social responsible investments) and participates in all CSR initiatives at national, European or international level (AENOR, ISO, UN OCDE, UE, OIT)</p> <p>(c) NGOs</p> <p>There are some NGOs working on CSR in Spain (e.g. Fundación Luis Vives, Forética and others) encouraging companies to establish CSR policies.</p> <p>In the field of NGO's Corporate Responsibility, Fundación Lealtad is a non-profit private institution that promotes the confidence of the society in NGOs and have developed "The Standards of Transparency and Best Practices" for NGOs. However, not all the Spanish NGOs do follow CSR policies although there is an increasing number starting to implement these policies.</p>
<p style="text-align: center;">Sweden Claes CRONSTEDT</p>	<p style="text-align: center;">10.01.2013</p>	<p>(a) Business</p> <p>Swedish companies (except state owned companies) are not by law required to report on CSR. However, voluntary engagement in CSR is common among listed companies in Sweden and many companies work intensively on sustainability, including sustainability reports that complement the formal legal requirements on financial company reporting. The managements may understand the importance of <i>merging</i> CSR with governance (CR), but often do not know how to make it work in practise. Small and medium sized enterprises that wish to engage in CSR in their local community activities lack the resources to apply detailed and elaborated standards.</p>

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		<p>(b) Business organisations</p> <p>The Confederation of Swedish Enterprise (Svenskt Näringsliv) promotes CSR among their members in the form of general information on its webpage. The Confederation has emphasized that it is up to member companies to find their own approach to CSR (no one size fits all) and that it is by applying the concept to companies' concrete and specific business transactions and operations that the concept becomes meaningful in practice. The Confederation consists of 50 sector federations and many are actively involved in certain areas of CSR. The Confederation is a member of the National Contact Point.</p> <p>The Confederation emphasizes that CSR should be a voluntary commitment from companies and is sceptical towards legislation that makes CSR a legal requirement. Hence, the Confederation is negative to some aspects of the EU Commission's strategy paper 2011-10-25 on CSR which indicates a shift in strategy - from support, facilitation and encouragement of the CSR-approach taken by many European companies - to a more normative and legislative approach. The Confederation is against the proposal on mandatory sustainability reporting and also has a large question mark regarding the new definition on CSR: "<i>the responsibility of enterprises for their impacts on society</i>". Although the present understanding of what CSR entails is by no means clear-cut, the Confederation believes that this definition does little to make it clearer and to some extent probably also excludes some actions by companies that commonly are regarded as being within the scope of CSR. The Confederation supports the critical position thereof taken by the main German business organizations with emphasis on the following.</p> <p>The Confederation finds that the Commission's paper implies that there is a link between the 'ethical' performance of European companies in general and the present economic crises in Europe. Furthermore, it is also mentioned that there is a lack of trust in companies from European citizens. However, apart from the fact that the Confederation believes that this position is fundamentally wrong, it claims that there is very little substance to back up these generalized statements. Hence, the Confederation strongly opposes this use of guilt-by-association, both in principle and as a matter</p>
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		<p>of fact.</p> <p>(c) NGOs</p> <p>As in most western countries there are in Sweden numerous NGOs working with human rights in general. During the recent years their actions have included monitoring the corporate sector's behaviour and adherence to CSR. There are an increasing number of positive examples where corporations and NGOs are cooperating to reduce the negative impacts of business operations.</p> <p>The Swedish Trade Union Confederation (LO Sweden) is a 'major labour-NGO'. It has historically had a strong influence on Swedish politics and businesses – famous for its skills to effectively cooperate with the Swedish industry and other stakeholders.</p> <p>LO Sweden is of the firm opinion that corporate codes of conduct are not enough. Swedish multinational corporations should sign International Framework Agreements (IFA) to enhance credibility that their operations do not contribute to exploiting employees in foreign jurisdictions. IFA refers inter alia to OECD's Guidelines, ILO's labour standards and the UN Guiding Principles on Business and Human Rights. At present approximately only 80 corporations worldwide have signed an IFA, of which eight are Swedish - Skanska, SCA, SKF, H&M (shops), IKEA (production of wood products), Securitas, Electrolux and Saab Tech. LO Sweden is of the opinion that the Swedish experience of successful stakeholder cooperation could contribute to a positive development also on the international stage.</p> <p>In 2012 LO Sweden adopted a 'model template' for an IFA as a policy and common ground for dialogue on business and human rights.</p>
<p style="text-align: center;">UK</p> <p>Simon HALL</p>	<p>10.01.13</p>	<p>(a) Business</p> <p>Companies are not required by law to report on their environmental and social impact with the</p>

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		<p>exception of CO2 emissions which will be effective from 2013. Nevertheless most public companies in the UK include this type of information in their annual report or stand alone sustainability report.</p> <p>Companies make use of different standards and certifications like: AA1000; ISO 14000; ISO28000; Global Reporting Initiative; OHSAS18001; and the Extractive Industries Transparency Initiative.</p> <p>(b) Business Organisations</p> <p>ClimateWise ClimateWise is the global insurance industry's leadership group to drive action on climate change risk. The group leverages the insurance industry's expertise to better understand, communicate and act on climate risks. Members commit to action by reference to the ClimateWise Principles and are independently reviewed against these annually. http://www.climatewise.org.uk/</p> <p>Considerate Constructors Scheme The Scheme is a non-profit-making, independent organisation founded by the construction industry to improve its image. The Scheme is neither grant maintained, nor funded by the government, and is solely financed by its registrations. The Codes of Considerate Practice commit those sites and companies registered with the Scheme to be considerate and good neighbours, as well as respectful, environmentally conscious, responsible and accountable. Registered sites and companies must also consider their appearance and safety. http://www.ccscheme.org.uk/</p> <p>London Benchmarking Group (LBG) LBG is the internationally recognised standard for measuring corporate community investment. The LBG model enables CCI professionals to measure their company's overall contribution to the community, taking account of cash, time and in-kind donations, as well as management costs. The model also records the outputs and longer-term community and business impacts of CCI projects http://www.lbg-online.net/</p>
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		<p>Equator Principles The Equator Principles (EPs) are a credit risk management framework for determining, assessing and managing environmental and social risk in Project Finance transactions. Project Finance is often used to fund the development and construction of major infrastructure and industrial projects. The EPs are adopted by financial institutions and are applied where total project capital costs exceed US\$10 million. The EPs are primarily intended to provide a minimum standard for due diligence to support responsible risk decision-making http://www.equator-principles.com/</p> <p>Business Disability Forum (formerly the Employers Forum for Disability) Employers' Forum on Disability is the world's leading employers' organisation focused on disability as it affects business. Its mission is to enable companies to become disability confident by making it easier to recruit and retain disabled employees and to serve disabled customers http://businessdisabilityforum.org.uk/ formerly http://www.efd.org.uk/</p> <p>Like this group many companies participate in numerous associations or sector groups that have also a sustainability component such as:</p> <ul style="list-style-type: none">• National Association of Cider makers• The Corporate Responsibility Group• Tobacco Manufacturers' Association• UN Principles for Responsible Investment• UN Global Compact• Rainforest Alliance• Fair Trade• Prompt Payment Code <p>Employers Network on Inclusion: Incorporating the Employers Forum on Age, Employers Forum on Belief and Employers 4 Fathers, the Employers Network for Equality & Inclusion is the UK's leading employer network covering all</p>
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		<p>aspects of equality and inclusion issues in the workplace. The Network focuses on six strategic themes: access to opportunities, agile working, the global marketplace, inclusive leadership, workforce representation and unconscious bias.</p> <p>The Network supports employers, as well as influences Government, business and trade unions by campaigning for change.</p> <p>http://www.enei.org.uk/pages/about-us.html</p> <p>The Corporate Responsibility Group</p> <p>The Corporate Responsibility Group is a learning and development network that exists for and is run by corporate responsibility and sustainability practitioners. The Group has been running for 25 years and challenges its members to advance CR at their businesses through active programmes of annual events where CR professionals can learn from their peers, exchange ideas and be sure of support when faced with the challenges of what can be a complex role.</p> <p>http://www.crguk.org/</p> <p>PRIME</p> <p>PRIME was founded in 2011 by 23 UK law firms, and a charity The Sutton Trust. It is a commitment to provide fair access to quality work experience for school-age students from less privileged backgrounds. It aims to widen access to the legal profession by asking law firms to host a certain number of work placements each year for these students to enable them to gain valuable experience to use in their lives and future careers. With the support of the Law Societies of England and Wales, Northern Ireland and Scotland an increasing number of law firms are signing up to this commitment.</p> <p>There are many others.</p>
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		<p>(c) NGOs</p> <p>Business in the Community (BITC) A business-led charity focused on promoting responsible business practice. Initiatives from BITC include:</p> <ul style="list-style-type: none">• The Prince's Mayday Network• Ways2work• Marketplace Responsible Principles• Business Connectors• CommunityMark• Community Footprint• CR Index• Give and Gain Day• Rural Action• Seeing is Believing• Workwell Model• Opportunity Now• Race for Opportunity• Visioning the Future <p>Stonewall The organisation is a professional lobbying group that prevents attacks on lesbians, gay men and bisexuals from occurring. Stonewall has subsequently put the case for equality on the mainstream political agenda by winning support within all the main political parties and now has offices in England, Scotland and Wales. They also run campaigns such as:</p> <ul style="list-style-type: none">• Diversity Champions
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		<ul style="list-style-type: none">• Education for All <p>Forum for the Future Forum for the Future is an independent non-profit organisation which works globally with business and government to inspire new thinking, build creative partnerships and develop practical solutions for sustainable practices. They seek solutions to global challenges which affect everyone and are too big for any single organisation to tackle. System innovation is at the heart of Forum’s strategy to put whole sectors on the path to sustainability. Focus areas are the three global systems which underpin lives – food, energy and finance. http://www.forumforthefuture.org</p> <p>Carbon Disclosure Project (CDP) The Carbon Disclosure Project (CDP) is an independent not-for-profit organisation who describe themselves as an organization working to drive greenhouse gas emissions reduction and sustainable water use by business and cities. CDP provides a transformative global system for companies and cities to measure, disclose, manage and share environmental information. When provided with the necessary information, their hope is that market forces will be a major cause of change. https://www.cdproject.net/en-US/Pages/HomePage.aspx</p>
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Issue 3	State of play regarding CSR in the National Bars and Law Societies
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Country	Date response updated	
Austria Alix FRANK – THOMASSER	10.01.13	CSR is not on the agenda of the Austrian Bar (ÖRAK) or the regional bars yet. The 2012 Anti-Corruption Act will undoubtedly be applicable on lawyers in Austria as well.
Belgium Jean-Louis JORIS Carl BEVERNAGE		
Denmark Sune SKADEGAARD THORSEN	23.08.2011	The Danish Bar & Lawyers Association and the Association of Danish Law Firms (the business sector association) are both very interested to promote CSR with their members and for the sector. The two associations are planning the launch of a joint CSR capacity development project that can lead to a CSR strategy for each of the associations aligned to their respective purposes and business plans. There is an appreciation that although pro bono work can be considered part of CSR it is by far not sufficient to create a socially responsible sector.
Finland Kari LAUTJARVI	10.01.13	CSR is not on the official agenda of the Finnish Bar Association, but many Bar activities focus on various CSR issues.

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<p style="text-align: center;">France Florence RICHARD</p>	<p style="text-align: center;">10.01.13</p>	<p>CSR is subject to various reflections, within the authorities via the topic of sustainable development (for the <i>Conseil National des Barreaux</i>, National Council of Bars) and the large Bars (Paris Bar, with successive reports on CSR in 2009 and 2010). Furthermore, some Bars, without having a specific CSR knowledge, have integrated social, economic and ecological concerns into their decisions, joining a dynamic of sustainable and durable development. See below some examples of CSR initiatives :</p> <p>National Council of Bars :</p> <ul style="list-style-type: none"> • Responsible citizen lawyer Charter: 23 September 2011 • ISO 9001 quality process (since 2004) : contributions management, initial professional training financing and RPVA (le Réseau Privé Virtuel des Avocats, Lawyers Virtual Private Network) • Proposal for a brochure on sustainable development in order to inform lawyers that a Sustainable Development Department has been created <p>Paris Bar:</p> <ul style="list-style-type: none"> • Desired membership of the Global Compact (January 2012) • Paris Bar uses the « comply or explain » procedure: the Bar board needs to justify its CSR actions to the board of directors. • Creation of the e-CARPA to facilitate the handling of funds settlement • Professional Equality Label (2011) • Initiatives « for a sustainable and responsible Bar association » for 2012 • Three ISO 9001 (quality) services in 2010 (fees, ethics, discipline) with extension to other services in 2011. Paris Bar wants to move to ISO 14001 and to the SMI QSE integration, all services combined in 2012/2013 (9001, 14001, 18001). • Charter of best practices of the association (which includes the criterion of “well-being” of the associates)
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		<p>The Lawyer training centers :</p> <ul style="list-style-type: none"> • The Paris (EFB) and Versailles (HEDAC) schools offer modules of continuing education (« Corporate Social Responsibility », in Versailles) • The EFB also offers an initial training module (« Sustainable development in law firms ») • The Pyrénées-Orientales Bar and the Centre-Sud lawyers training centre are taking part in an international study on happiness (OIB).
<p>Germany Birgit SPIEBHOFER</p>	<p>10.01.13</p>	<p>CSR is not on the agenda of the German Bar and the German Lawyers Association yet. Both organisations have an ethics committee. The Bar Association published a paper for the professional ethics of German attorneys; the German Lawyers Association has criticized that and declined it. It is disputed whether there is space for ethical rules besides compliance with Bar regulations and legal requirements. The lawyers' organisations become increasingly aware, however, that international law firms, in particular, started pro bono-programmes and organised themselves in a pro bono association. The Federal Bar Association and the German Lawyers Association decided to participate actively in pro bono e.V. In addition, they make efforts to promote the adequate representation of women in the management and the committees. Bar Associations and lawyers Associations have Human Rights Committee dealing i.a. with human rights protection.</p>
<p>Greece Christina TSANGLI Mary FLOROPOULOU- MAKRIS</p>	<p>10.01.13</p>	<p>Although CSR is not as yet on the official agenda of the Greek Bars, in practice a great number of their activities do fall under the CSR policy, taking into account the principles contained in the Code for Lawyers and the Deontological Rules of the Bars: e.g. Blood banks, protection of the environment, pro bono work on behalf of immigrants and paupers, legal aid, professional training, promotion of culture, charity, improvement of prison conditions etc.</p>

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<p style="text-align: center;">Italy</p> <p>Marco VIANELLO</p>	<p>10.01.13</p>	<p>Up to November 2012 we saw only isolated initiatives. For example:</p> <ul style="list-style-type: none"> - http://www.consigionazionaleforense.it/site/home/banca-dati/in-evidenza/articolo6621.html Meeting on 1st December 2010: Certainty of investment and corporate social responsibility: a winning combination (a convention in the Consiglio nazionale Forense Office in Rome with Mediterranean Countries) - http://www.ordineavvocati.vr.it/visualizzazioni/vedi_dettagli.php?areanumber=20&action=&idmessaggio=1494 Verona local Bar in 2009 approved social accountability - Third European Conference - Rome, 15-16 November 2012: "Professional ethics and the social responsibility of European lawyers" (Scuola Superiore dell'Avvocatura, http://www.scuolasuperioreavvocatura.it/index.php) <p>The Consiglio Nazionale Forense in November 2012 decided to commission a feasibility study on CR under the leadership of Vice President Mr. Carlo Vermiglio and with the support of the Scuola Superiore dell'Avvocatura. A training programme and awareness programme will be aimed at Italian lawyers and launched under the guidance of the CNF.</p>
<p style="text-align: center;">Luxembourg</p> <p>Marc ELVINGER</p>	<p>10.01.13</p>	<p>CSR is not on the official agenda of the Luxembourgish Bar. But many activities concern CSR issues, like Deontological Rules</p>

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<p style="text-align: center;">Poland Joanna WISLA - PLONKA</p>	<p style="text-align: center;">10.01.13</p>	<p>CCBE Guidelines on CSR have been translated into Polish, and are popularized among Polish lawyers.</p> <p>The principles of ethics are mandatory, adopted in the Code of Ethics for Legal Advisers and the Set of Principles for Advocates' Ethics and Dignity of the Profession (the Code of Ethics for Advocates).</p> <p>No separate, overall rules on CSR were established for the self-government members.</p>
<p style="text-align: center;">Spain Coloma ARMERO MONTES</p>	<p style="text-align: center;">10.01.13</p>	<p>The Valencia Bar has approved an internal Code of Good Conduct to be followed by the Bar Chairman and the Bar board.</p> <p>A Conference on CSR was organised on 8 November 2011 by "Unión Profesional" (organisation of liberal professions in Spain), in collaboration with the Spanish network of Global Compact and Corresponsables Foundation.</p> <p>Representatives of different councils and professional bodies showed the most significant initiatives undertaken by their organisations in this field and they shared their experiences with the participants in the definition of strategies and the implementation of CSR initiatives in their organisations.</p> <p>This Conference was a first approximation, organised to promote the implementation of CSR by the General Councils and professional bodies.</p> <p>The CGAE has also set up its own foundation some years ago. For further information you can visit the Foundation website:</p> <p>http://www.fundacioncgae.org/fundacionCGAE/home.do</p> <p>In general terms, there are no specific actions among Spanish Bars under the title of CSR.</p>

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		<p>However, many of the activities performed by the Spanish Bars may fall under a CSR policy (e.g. <u>Internal activities</u>: Work-life balance; professional training; security and health at work; environmental; opportunities for handicapped people; equality and diversity. <u>External activities</u>: legal aid and free legal advise; social assistance; professional education; promotion of culture). Some Spanish Bars (e.g. Madrid Bar) have created special structures (e.g. Center for lawyers Social Responsibility) by which they promote social responsibility between their associated lawyers, especially pro bono activities. Also, the Madrid Bar sponsored on October 2009 the “Madrid Declaration on Lawyers Social Responsibility” which reaffirms the commitment of lawyers to society and the universal value of Justice.</p>
<p>Sweden Claes CRONSTEDT</p>	<p>10.01.13</p>	<p>The Swedish Bar Association has done its best to introduce CSR among its members. Seminars on CSR have been arranged and several articles have been published in its official organ, the magazine Advokaten. But due to the meagre responses, these initiatives have been ad hoc according to the Swedish Bar’s own opinion.</p>
<p>UK Simon HALL</p>	<p>10.01.13</p>	<p>England and Wales</p> <p>The Law Society The Law Society actively recognises the benefits of promoting and supporting the CR activities of members and on behalf of the profession. This is reflected in a dedicated corporate responsibility unit which manages a variety of initiatives spanning pro bono, fundraising and charitable partnerships, wellbeing, diversity and inclusion, and environmental sustainability.</p> <p>Key initiatives include:</p> <p>Pro Bono</p> <ul style="list-style-type: none"> • Annual research into the extent and value of pro bono work by solicitors • Main funder of and strategic partnership with the main national pro bono clearing house,

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		<p>LawWorks, delivering programmes such as free practising certificates for unemployed solicitors looking for work, women on career breaks and retired solicitors.</p> <ul style="list-style-type: none">• National Pro Bono Week: annual campaign of communications and events to promote and encourage pro bono activity by the profession.• Corporate member of the Access to Justice Foundation: Charity receiving funds from cost orders made in successful civil pro bono cases and other schemes and distributing them to pro bono organisations and resources. <p>Equality and Diversity</p> <ul style="list-style-type: none">• Diversity and Inclusion Charter: Voluntary commitment by law firms to pursue and implement best practice across all strands of diversity in all aspects of its business. Commitment is verified through an annual report on progress against a set of bespoke industry developed standards. www.lawsociety.org.uk/inclusioncharter• Equality and Diversity Section: Member network offering access to webinars on key issues, e-alerts, training and discounts on related products and services. http://www.lawsociety.org.uk/productsandservices/specialinterest/equalitysection.page• Diversity Access Scheme: Scholarships, work experience placements and mentoring for promising students who would otherwise be financially barred from pursuing a career in law. www.lawsociety.org.uk/das <p>Wellbeing</p> <ul style="list-style-type: none">• Pastoral care helpline for members offering information and signposting on personal, financial, professional and employment problems.• Major funder of LawCare - a charity providing free confidential support for lawyers on depression and addiction, and related emotional difficulties• Comparative research on wellbeing strategies and initiatives by other professional bodies
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		<p>Legal Sector Alliance on Climate Change</p> <p>A partnership with law firms committed to responding to Climate Change by minimising their direct and indirect carbon footprint and sharing best practice through a suite of profession specific information, tools and resources and a standard carbon measurement reporting tool and framework. http://www.legalsectoralliance.com/</p> <p>Law Society Excellence Awards</p> <p>High profile annual awards ceremony highlighting the very best of the legal profession including categories for Equality and Diversity; Environmental Sustainability and Community Investment. www.lawsociety.org.uk/excellenceawards</p>
Issue 4	<p>Gender equality and gender representation</p> <p>(a) Does your national Bar and/or law society have an official policy regarding gender equality and gender representation in the Bar Committees and/or management board or with regard to law firms? If yes, what are the main aspects?</p> <p>(b) Are there gender equality developments taking place aside from official policy developments. If yes, what?</p>	
<p>Austria</p> <p>Alix FRANK</p>	<p>10.01.13</p>	<p>There is no official policy regarding gender equality and gender representation in the Bar Committees and/or management board in place.</p>

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THOMASSER		
<p style="text-align: center;">Belgium</p> <p>Jean-Louis JORIS</p> <p>Carl BEVERNAGE</p>	10.01.13	<p>(a) No</p> <p>(b) The Brussels bar (Ordre français) has recently set up a committee to deal with these questions, but that committee has not yet issued any reports.</p>
<p style="text-align: center;">Denmark</p> <p style="text-align: center;">Sune SKADEGAARD THORSEN</p>		
<p style="text-align: center;">Finland</p> <p>Kari LAUTJARVI</p>	10.01.13	<p>(a) The Finnish Bar Association does not so far have an official policy regarding gender equality and gender representation in the Bar's organisational bodies or with regard to law firms.</p> <p>(b) There is a general tendency to promote gender equality and gender representation in the Finnish Bar Association.</p>
<p style="text-align: center;">France</p> <p>Florence RICHARD</p>	10.01.13	<p>Agreement of 16 December 2001 on professional equality between women and men at the national collective agreement of law firms staff, signed by the main trade unions of the profession (effective as from 1/01/2012).</p>

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		<p><u>Paris Bar :</u></p> <p>The Paris Bar is concerned by the issue of gender equality. Thus, it subscribed on July, 4th 2012, to the « Pact for equality » developed by the Equality Laboratory which promotes :</p> <ul style="list-style-type: none"> - The parity and women's access to responsibility positions - Equal pay and fight against precariousness, - Better work-home life balance and men's involvement - Culture of equality. <p>The Paris Bar, which has a professional ordinal Commission « Women in Bar », also holds the AFNOR Label « Professional Equality » and has recently organized a special day « Women in power in 2012 ».</p>
<p style="text-align: center;">Germany Birgit SPIEBHOFER</p>	10.01.2013	<p>(a) No</p> <p>(b) Bar and lawyers associations endeavor to increase the number of women in the committees and the management; there is a special group for female lawyers focusing on their specific issues and promoting gender equality. Law firms become increasingly aware of gender equality and take various means to increase the number of female lawyers and partners. Gender equality is a Constitutional guarantee further spelled out by a specific Act of 2006 (Allgemeines Gleichstellungsgesetz)</p>
<p style="text-align: center;">Greece Christina TSANGLI Mary FLOROPOULOU- MAKRIS</p>		<p>(a)</p> <p>(b)</p>

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<p style="text-align: center;">Italy Marco VIANELLO</p>	<p style="text-align: center;">10.01.13</p>	<p>a) The Consiglio Nazionale Forense (CNF) has established an equal opportunities committee (Commissione Pari Opportunità) since February 2003 (Commissione pari Opportunità, following CPO), that worked (and is working) to circulate the culture of equal opportunities and the reconciliation between professional and private life. After an initial monitoring work today there are about eighty of the local Bar CPOs. Since the first CPO of CNF a protocol with the Ministry for Equal Opportunities was signed.</p> <p>In cooperation with the Department for Equal Opportunities a specific training course was created in 2012 for 80 young lawyers (four males and all other women) in selected regions of Sicily, Puglia, Calabria and Campania (with EU funds) for defendants of women victims of violence, with a final degree to obtain a certificate of special qualification in the issue. The constant work of the CPOs allowed to open the access of women to institutional bodies.</p> <p>The problem of the gender earnings differential is still actual, so the bars are trying to improve the operating conditions of the legal profession, at the time being with the signing of protocols for example for the absence of the woman lawyer in the period of maternity recognizing an excused absence (there are also bills in that direction).</p> <p>(b) For example, the Venetian Bar published that a lawyer who is a mother of young children must be excused in case of a pre-announced or in case of a non-appearance at the hearing must be excused and the hearing should be postponed. Another example of a voice in that direction is the recent decision of the Italian Criminal Law Association (Unione delle Camere Penali Italiane): http://www.ordineavvocati.av.it/09_pari_opportunita/doc_2009/delibera_67-2009_impedimento_difensore.pdf</p> <p>Some Italian Judges are beginning to take notice of these developments.</p>
<p style="text-align: center;">Luxembourg Marc ELVINGER</p>		<p>(a)</p> <p>(b)</p>

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<p style="text-align: center;">Poland Joanna WISLA – PLONKA</p>	<p style="text-align: center;">10.01.13</p>	<p>(a) No official policies regarding gender equality or gender representation were introduced in the Bar Committees and/or management board or with regard to law firms.</p> <p>(b) Women make up for about 50% of legal advisers and about 30% of advocates.</p> <p>In regional chambers of legal advisers 11 out of 19 presidents of chambers are women.</p> <p>In regional advocates councils 2 out of 24 councils presidents are women.</p>
<p style="text-align: center;">Spain Coloma ARMERO MONTES</p>	<p style="text-align: center;">10.01.13</p>	<p>There is not an official policy regarding gender quality and gender representation. However, most of the Spanish Bars do tend to follow the general gender recommendations established by the law on Equality of Gender (Ley Orgánica 3/2007, of 22nd March).</p>
<p style="text-align: center;">Sweden Claes CRONSTEDT</p>		
<p style="text-align: center;">UK Simon HALL</p>	<p style="text-align: center;">10.01.13</p>	<p>(a) The Law Society of England and Wales</p> <p>The Law Society does not have an official policy regarding gender equality or representation. All law firms in England and Wales are encouraged to sign up to the Law Society’s diversity and inclusion charter, although the charter itself has no formal powers.</p> <p>The principles of the charter include:</p> <ul style="list-style-type: none"> • Strive to achieve best practice in our recruitment, retention and career progression practices as employers.

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	<ul style="list-style-type: none">• Support the development of good diversity practice by collecting and sharing with other signatories examples of practical activities that contribute to progress.• Work together to develop and adopt future protocols that support the practical implementation of the aims of this Charter.• Publish annually the diversity profile of UK employees and details of members work on equality, diversity and inclusion. <p>To date only larger firms have signed up.</p> <p>The Law Society has organised a number of events to discuss issues pertaining to career development, retention of female lawyers as well as a sustained focus on understanding the reasons why the number of female partners, certainly at large City firms, remain relatively low.</p> <p>The Solicitors Regulation Authority (SRA) has in recent years ratcheted up the language around diversity and equality in their code of conduct, something all law firms and practising solicitors have to comply with. Key provisions around diversity and inclusion are:</p> <ul style="list-style-type: none">• Any approach to recruitment and employment should encourage equality of opportunity and respect for diversity• Complaints of discrimination are dealt with promptly, fairly openly and effectively.• Do not discriminate unlawfully, victimise or harass anyone• Providing services to clients in a way that respects diversity <p>In summary, while there is a lot of good intention this hasn't translated into any specific requirements for firms to focus on. If in the future law firms are mandated to focus on certain</p>
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	<p>aspects of gender equality and representation, this is more likely to come from the Solicitors' Regulation Authority than the Law Society.</p> <p>(b) In recent years most of the larger law firms have started to implement activity and introduce programmes which focus on gender equality. Attracting female lawyers into the profession is not an issue, so activity is centered on the retention, development and promotion into partnership of female lawyers.</p> <p>Each firm has developed its own bespoke approach. The level of focus and the degree of importance placed on the issue will vary from firm to firm</p> <p>A number of firms have supported and encouraged the growth of women's networks, both at an internal level and externally with clients.</p> <p>Coaching programmes are increasingly being seen as an effective way to develop and retain female talent. Key activity may comprise of:</p> <ul style="list-style-type: none">• Gaining visibility and expanding networks• Mentoring with senior male and female partners• Effective communication techniques• Being an effective role model• Developing skills relevant to leadership and management. <p>Some firms are considering sponsoring high potential female lawyers. This is generally regarded as being the most effective way to develop talent.</p> <p>For now there are no quotas or targets for female representation in place in the UK. Mindful of</p>
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		<p>possible future EU quotas, or if the UK government introduces its own, law firms have begun to explore the idea of setting quotas or targets. A few law firms have made public commitments:, both Simmons and Simmons and King & Wood Mallesons have committed to achieving 30% of female partners in the next two or three years.</p> <p>Law firms are feeling increased and public pressure from clients(including high profile female general counsel)to address this issue.</p> <p>The Law Society now operates a dedicated Women Lawyers Division providing advice, support and networking opportunities.</p> <p>http://www.lawsociety.org.uk/communities/women-lawyers-division/</p> <p>A flexible working protocol and guidelines to address one of the major issues affecting the progression of women lawyers has been published.</p>
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Issue 5	Developments regarding:	
	(a) Law firms and CSR (e.g. developments regarding CSR practices and codes of conduct) (b) Law firms advising clients on CSR	
Country	Date response updated	
Austria Alix FRANK – THOMASSER	10.01.13	(a) Law firms and CSR Pro bono activities are primarily adopted by larger law firms. (b) Law firms advising clients on CSR Especially in larger Austrian law firms which advise mainly listed companies there is a tendency to advise clients on and market CSR related issues.
Belgium Jean-Louis JORIS Carl BEVERNAGE		(a) (b)
Denmark Sune SKADEGAARD THORSEN	23.08.2011	(a) Law firms and CSR Several of the larger law firms have embraced CSR; both addressing own conduct and as service providers. In general there is an increased focus on quantitative output oriented performance

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		<p>measurement of CSR and sustainability activities. Pro Bono activities still range as the large focus internally and seldom questioning the sustainability of such endeavours from a macroeconomic view.</p> <p>(b) Law firms advising clients on CSR</p> <p>In general there is less focus on the business case as a prerequisite for the successful implementation of CSR-strategies. Having a CSR profile in terms of compliance is to a greater degree appreciated as a prerequisite when it comes to operating in the Danish Market.</p>
<p style="text-align: center;">Finland Kari LAUTJARVI</p>	10.01.13	<p>(a) Law firms and CSR</p> <p>CSR practices, codes of conducts and reporting are not generally adopted by Finnish law firms so far.</p> <p>(b) Law firms advising clients on CSR</p> <p>Finnish law firms do not generally advise their clients on CSR. There is however a tendency, especially in larger law firms, to advise on and market CSR related issues.</p>
<p style="text-align: center;">France Florence RICHARD</p>		<p>(a) Law firms and CSR</p> <p>There is a tendency for French law firms to take into account CSR issues.</p> <p>(b) Law firms advising clients on CSR</p> <p>Regardless of big international law firms established in France, other law firms are clearly involved</p>

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		and take a stance on CSR issues. These law firms not only help their clients in the CSR process but also adopt such types of measures in their operations and internal organization.
Germany Birgit SPIEBHOFER	10.01.13	<p>(a) Law firms and CSR</p> <p>Pro bono activities are adopted both by small and medium as well as larger law firms. CSR practices and reporting have been adopted so far, however, only by the larger international law firms. The development is driven by Anglo-Saxon firms providing extensive yearly reports on progress made regarding CSR and triple bottom line issues. Law firms seem to be careful, however, with the establishment of codes of conduct (probably in order to avoid to be held to these standards). Increasingly law firms are required as providers of services to sign codes of conduct of their clients, or, respond to compliance questionnaires requested by their clients. Certain Anglo-Saxon firms seem to be quite progressive in the support of diversity and women career issues.</p> <p>(b) Law firms advising clients on CSR</p> <p>German law firms advise on the legal aspect of Triple Bottom Line issues (employment, environment, corruption). Large accounting firms advise on CSR and are developing a new area of practice.</p>
Greece Christina TSANGLI Mary FLOROPOULOU- MAKRIS	10.01.13	<p>(a) Law firms and CSR</p> <p>Greek law firms irrespective of their size as well as individual lawyers do undertake pro bono work.</p> <p>(b) Law firms advising clients on CSR</p> <p>Law firms are actively involved in activities described in ISSUE 3, without necessarily considering</p>

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		it as a CSR practice.
Italy Marco VIANELLO	10.01.13	<p style="text-align: center;">(a) Law firms and CSR</p> <p>CSR Activities of NCTM Law Firm (www.ntcm.it):</p> <p>a) Participation in the project "Habitat for Humanity": <i>"A team of 15 associate lawyers from NCTM Studio Legale Associato and other 5 European firms has participated in a week-long project, organised in cooperation with the international housing charity Habitat for Humanity, to build a house near Cluj, Romania. They have worked alongside the local family who will eventually live in the house, plastering walls, completing the roof and adding the final touches to the property. Sending out a combined European team demonstrated a shared commitment to CSR amongst the firms; made a significant contribution to the local Romanian community; and provided a great opportunity for younger members of the firms to build pan-European relationships."</i></p> <p>b) assistance to "Eos Michele Dusi, la vela per tutti" an ONLUS association, concerning the Firm's contribution to the creation of a fleet of one-seat trimarans for disabled children;</p> <p>c) assistance to "Idee Migranti" an ONLUS association;</p> <p>d) assistance to the "Friends of the Dino Farri Centre for Casa Italia, Vancouver" association;</p> <p>e) gathering of funds for the Rava Foundation for children who have suffered from the earthquake in Haiti;</p> <p>f) legal pro bono assistance in favour of a major non-profit organization aimed to protect the historic and artistic Italian heritage</p> <p>Lawyers and small law firms:</p> <p>For a long time Italian lawyers are engaged in pro bono matters.</p>

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		<p>(b) Law firms advising clients on CSR</p> <p>The new initiative of CNF (it was decided on November 2012) could provide to lawyers a better knowledge of the CSR matter and so an incentive to study it in deep.</p>
<p>Luxembourg Marc ELVINGER</p>	10.01.13	<p>(a) Law firms and CSR</p> <p>There is a general emergence and progress of CSR principles, practices and reports, mainly by larger law firms. But this tendency is at the moment still limited to only a few law firms. Many law firms have internal Codes of conduct. Pro bono (providing free legal services to non-profit organisations and individuals in need) and charity activities are popular among law firms. Other activities are the following:</p> <ul style="list-style-type: none"> • Reduction of environmental pollution by encouraging employees to use public transportation, by advising clients and employees to reduce print and paper work, by optimizing buildings and by optimizing the use of energy (minimizing the consumption of paper and energy); • Social responsibility regarding employees by improving the work environment: cultural diversity, integration, team work, advanced training, adapted solutions for working hours, promotion of women in top management, work and life balance. <p>(b) Law firms advising clients on CSR</p>
<p>Poland Joanna WISLA – PLONKA</p>	10.01.13	<p>(a) Law firms and CSR</p> <p>The CCBE guidelines on CSR has been translated into Polish. The publications on the subject are presented in law journals, lawyers take part in conferences on CSR.</p> <p>It is mandatory for legal advisers and advocates to comply with the rules, under the statutory</p>

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		<p>standards and ethics of both professions, but there is no obligation to implement the activities in the field of CSR by law offices. However, given that the proceedings in accordance with CSR has a positive influence on the image of the lawyer and his office, and helps to protect the high level of ethics, quality of services and basic moral values, law offices implement them on their own – both for application, as well as for advising the clients.</p> <p>(b) Law firms advising clients on CSR</p> <p>Developing and implementing the CSR strategy most often take place in large law offices. However, many law offices implement actions within the scope of CSR, and related to all of its aspects, such as organizational governance, human rights, employee relations, environment, fair market practices, customer relations and community involvement and development, implementing at least pro bono activities, doing the training for customers and employees, preventing discrimination in employment, reducing consumption of office supplies and use of the environment.</p>
<p style="text-align: center;">Spain Coloma ARMERO MONTES</p>	<p style="text-align: center;">10.01.13</p>	<p>(a) Law firms and CSR</p> <p>In general terms, not many Spanish firms have published Code of Conducts or CSR Annual Reports. However most of them do have internal CSR policies, and specially they are engaged in pro bono and voluntary work projects and have created Foundations and/or Corporate Social Responsibility Committees.</p> <p>In this field, Garrigues publishes since year 2006 an annual CSR Report describing in detail the firm’s commitment under the three pillars (economic, social and environmental) of sustainable development and Cuatrecasas Gonçalves Pereira established an Agenda of Social Corporate Responsibility for 2011-2012.</p> <p>(b) Law firms advising clients on CSR</p>

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		A number of Spanish law firms are advising clients on CSR and have special departments for CSR cases.
Sweden Claes CRONSTEDT	10.01.13	<p>(a) Law firms and CSR</p> <p>I have so far not been successful in my inquiries about the development of Swedish law firms' internal codes of conduct. Pro bono work is on the rise among medium and large law firms as well as charity, neither of which could qualify as CSR, especially since CSR is merging with corporate governance to CR.</p> <p>(b) Law firms advising clients on CSR</p> <p>Swedish law firms are not on top of the class in advising their clients on CSR. Many other EU country law firms are ahead adopting CSR as an important legal subject. I have been told that Swedish general counsels ask for CSR advice mainly from Anglo Saxon law firms. Further, the big audit firms in Sweden have since long worked with GRI and are as a consequence also doing CSR work, outperforming Swedish law firms.</p>
UK Simon HALL	10.01.13	<p>(a) Law firms and CSR</p> <p>All the larger law firms have implemented CSR programmes, with many smaller firms adopting some elements such as providing pro bono advice or community volunteering. The focus, currently, is mainly on internal operations; measuring and minimising the negative environmental impact of activities; and making a positive contribution to the community through pro bono advice and community investment. The biggest firms produce standalone annual CSR reports, detailing their programmes and future plans. Some are looking at integrating social and environmental concerns</p>

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		<p>into risk management procedures.</p> <p>There are a few UK law firms who are talking publically about integrating environmental and social considerations into client advice or offering specialist CR and sustainability services. Some firms offer environmental law expertise; however this mainly seems to be concerned with helping clients to adhere to existing regulation. A very small number of firms are offering climate change advisory services, generally as part of their natural resources and energy sector groups.</p> <p>(b) Law firms advising clients on CSR</p> <p>A number of large international law firms have started to advise clients on ‘soft’ law CSR issues e.g.the UN Global Compact, the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights. Many do not charge for this service but see it as an opportunity to build stronger relationships with their key clients and potentially win ‘hard’ law business as a result. These same firms are also collaborating with clients on pro bono and community investment projects in an effort to build stronger relationships and demonstrate shared values.</p>
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Issue 6	Pro Bono initiatives: (a) Bar level (b) Law firm level	
Country	Date response updated	
Austria Alix FRANK – THOMASSER	10.01.13	(a) Bar level (b) Law firm level Some larger Austrian law firms have adopted pro bono work as a part of their legal practice.
Belgium Jean-Louis JORIS Carl BEVERNAGE		(a) Bar level (b) Law firm level
Denmark Sune SKADEGAARD THORSEN		(a) Bar level (b) Law firm level
Finland Kari LAUTJARVI	10.01.13	(a) Bar level The Finnish Bar Association has various pro bono initiatives. As an example, the Bar has

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		<p>organized pro bono advocacy service, which operates locally in ten cities. The Association is looking for new ways to share legal knowledge. For example, members of The Finnish Bar Association take also part in young people's legal education by lecturing in schools.</p> <p>(b) Law firm level Finnish law firms have generally adopted pro bono work as a part of their law practice. Finnish law firms generally promote also other pro bono initiatives.</p>
<p style="text-align: center;">France Florence RICHARD</p>	<p style="text-align: center;">10.01.13</p>	<p>(a) Bar level</p> <p>In France, since 1998, each department has a County Council of access to the law which has to set up open structures, that allow to benefit from free legal consultations (see, for example, <u>CDAD 35</u> or <u>CDAD du Vaucluse</u>). Bar Associations organize these free consultations.</p> <p>- The National Council of Bars (CNB): signing of a CNB <u>agreement</u> / Rights Defender (May, 3rd 2012). In connection with the Conference of Bars Presidents, the National Council of Bars facilitates the activities of the delegates of the Rights Defender to enable them to hold permanence and to welcome claimants, in accordance with certain regularity and rules defined by Bars.</p> <p>- <u>Paris Bar</u>: The Paris Bar, which has since 2012 a professional ordinal Commission «Pro Bono», has launched since 2003 the operation « Paris Bar solidarity » which implements several actions :</p> <ul style="list-style-type: none"> - The « bus of the solidarity »: voluntary lawyers hold permanence four evenings per week and on Saturday mornings, in order to provide legal advice to the most deprived in employment law, immigrant law, family law, right to housing and criminal law. - Interventions within « insertion spaces » for persons beneficiating from the RSA (Active Solidarity Revenue) - « Pro Bono » interventions with several associations (Droits d'urgence, Les restaurants du cœur, Médecins du Monde...).

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		<p>The Paris Bar is also engaged in the creation of endowment fund Paris Bar Solidarity, which aims to encourage members of the Bar and exercise structures to participate in financial, legal and logistical support for social and humanitarian operations of « Pro Bono » solidarity, and to promote it.</p> <p>Finally, the Paris Bar supports structurally and financially the association InitiaDroit, composed of lawyers of the Paris Bar who go to secondary schools, with which agreements have been concluded, to raise teenagers awareness of the legal framework of life in society.</p> <p>(b) Law firm level</p>
<p style="text-align: center;">Germany Birgit SPIEBHOFER</p>	10.01.13	<p>(a) Bar level</p> <p>The German Bar and the German Lawyers Association engaged in a number of pro bono and charitable activities. They are concerned that pro bono, legal representation might deprive lawyers who specialise in foundations and charities laws of their basis of living. As Germany has a legal aid system sponsored by the State, pro bono representation is not needed by persons in precarious situations.</p> <p>(b) Law firm level</p> <p>Most law firms engage in some sort of pro bono or charity activity. Some 50 of the major law firms founded in 2012 a pro bono association in order to promote pro bone in the German legal profession.</p>
<p style="text-align: center;">Greece Christina TSANGLI Mary</p>		<p>(a) Bar level</p> <p>(b) Law firm level</p>

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FLOROPOULOU- MAKRIS		
Italy Marco VIANELLO	10.01.13	<p>(a) Bar level:</p> <p>From 2002 due to a national legislation (DPR 115/2002) local bars organized a service of advising and assistance of legal aid.</p> <p>Bars are also responsible for selecting lawyers and clients of legal aid.</p> <p>(b) Law firm level</p> <p>Lawyers and Law Firms provide pro bono legal services and legal aid.</p> <p>Legal Aid system in Italy, for long time of proceeding of payment at the end of the trail and for „quantum“, is very similar to pro bono (new parameters of payment of D. M. of Justice 140/2012 are very low).</p>
Luxembourg Marc ELVINGER		<p>(a) Bar level</p> <p>(b) Law firm level</p>
Poland Joanna WISLA – PLONKA	10.01.13	<p>(a) Bar level</p> <p>The National Chamber of Legal Advisers organizes the annual "Blue Umbrella" action – a week of free of charge legal advice.</p>

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		<p>In addition, an award has been established, called "Crystal Heart of the Legal Adviser", handed over to legal advisers and legal adviser trainees who excel gratuitous legal assistance, ia. for individuals, social organizations, institutions pursuing public purposes, churches and religious associations or families affected by disasters.</p> <p>The advocacy organizes the action called "Days of Free of Charge Advocates' Advice".</p> <p>(b) Law firm level</p> <p>Each law office has the right, in accordance with the principles of ethics, to organize their own pro bono activities, which are often implemented.</p>
<p style="text-align: center;">Spain Coloma ARMERO MONTES</p>	<p style="text-align: center;">10.01.13</p>	<p>(a) Bar level</p> <p>Most of the relevant Spanish Bars have implemented pro bono initiatives:</p> <p>The Madrid Bar created in 2008 the Center for Lawyers Social Responsibility (Centro de Responsabilidad Social de la Abogacía) through which pro bono activities are being promoted an organized. The Center acts as a clearing-house between NGOs and lawyers. In 2012 and sponsored by the Madrid Bar, the 2012 European Pro Bono Forum organized by PILnet took place in Madrid.</p> <p>The Barcelona Bar signed on April 2012 a pro bono colaboration agreement with the Instituto Catalán de Oncología by which pro bono legal advise is granted to people with cancer and their families.</p> <p>The Valencia Bar has also signed pro bono and voluntary services agreements with different NGOs.</p>

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		<p>(b) Law firm level</p> <p>Many of the Spanish law firms, as well as all the multijurisdictional firms with offices in Spain, carry out pro bono initiatives.</p> <p>Some of them, specially the big Spanish law firms, have created special foundations to deal with pro bono.</p> <p>In February 2012, seven of the big Spanish law firms (Garrigues, Cuatrecasas Gonçalves Pereira, Uría Menéndez, Gómez-Acebo & Pombo, Pérez Llorca, CMS Albiñana and Ramón y Cajal) organized a conference to discuss pro bono (Encuentro Pro Bono) with speakers from law firms, in-house legal departments and NGOs.</p>
<p style="text-align: center;">Sweden Claes CRONSTEDT</p>		<p>(a) Bar level (b) Law firm level</p>
<p style="text-align: center;">UK Simon HALL</p>	10.01.13	<p>(a) Bar level</p> <p>In the UK pro bono work has been undertaken by the profession for many years. It is very much seen as being part of the profession's obligation. However, following the introduction and development of our formal Legal Aid system, starting in 1949, there was less need for the profession to take on pro bono work to ensure access to justice.</p> <p>A number of factors contribute to the increasing amount and professionalization of pro bono in the UK. Eligibility tests for legal aid in England and Wales have been tightened – whereas in 1949 80% of the population qualified for help under the means testing provisions, this had slipped to just 29% by 2008. This has increased the pool of individuals who are not eligible for legal aid yet cannot</p>

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		<p>afford to pay for advice. This trend will continue with the radical reduction in legal aid currently being implemented. As well as the increased demand from individuals, charities have got bigger and their legal needs more complex, while legal practitioners have become more and more specialised, with the result that many lawyers seeking to take part in pro bono work within their particular area of expertise will find such opportunities working with larger charities rather than with individuals.</p> <p>There has been a significant increase in organised pro bono programmes at law firms and the setting up of clearing houses and dedicated pro bono units by the Bar Council and the Law Society.</p> <p>Given the split in the profession between Barristers and Solicitors there are two separate paths for the profession to assist. The Bar runs the Bar Pro Bono Unit and participates in other schemes such as the Free Representation Unit. Barristers will also be instructed directly by charities and pro bono solicitors on other matters before the Courts. Increasingly, charities are also intervening in cases of particular importance (akin to an <i>amicus</i> brief) and will engage pro bono barristers to assist. The Law Society supports the activities of the profession and is working closely with LawWorks (the Solicitors pro bono group) to support pro bono initiatives.</p> <p>(b) Law firm level</p> <p>Many of the larger law firms in the UK have dedicated staffed pro bono departments or units that manage the firm's pro bono efforts. Even the smaller firms increasingly have people responsible for pro bono activity. Lawyers take on the full scope of pro bono work from representing individuals directly, advising at law centres or advising charities and larger NGOs. Many are also engaged in international pro bono work. Many firms which have such programmes give credit for pro bono work or simply treat it the same as fee earning work for the purposes of career appraisal and salaries.</p> <p>A relatively new development is the increase of in-house counsel's pro bono engagement which has led to a number of client collaborations for law firms.</p>
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Issue 7	Legal education in Universities	
Country	Date response updated	
Austria Alix FRANK – THOMASSER	10.01.13	<p>Austrian universities offer different training possibilities focussing on ethics. For example, the University of Vienna provides a variety of ethic lectures (in theology or philosophy) and offers a continuing education programme in ethics. Furthermore, the Vienna University of Economics and Business Administration (WU) arranges special lectures with regard to business ethics. To support the dissemination of CSR at universities and colleges of higher education teaching material informing on CSR was developed by the Institute for Marketing and Innovation at the University of Natural Resources and Applied Life Science Vienna and the Research Institute for Managing Sustainability of the Vienna University of Economics and Business Administration with support of respACT (project called “CSR in teachings”). Austrian enterprises have the possibility to participate in different training courses, seminars or other training measures to improve their know-how of CSR. A centre of competence active in that field is the Austrian Business Academy for Sustainable Development. Another example of an institute which offers CSR training courses is Quality Austria. Moreover, the University of Applied Sciences BFI Vienna now offers a postgraduate programme named “Academic CSR Manager”.</p>
Belgium Jean-LOUIS JORIS Carl BEVERNAGE		

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Denmark Sune SKADEGAARD THORSEN		
Finland Kari LAUTJARVI	10.01.13	<p>Although there are various CSR study modules that include legal education in most faculties and educational establishments, CSR is not yet an individual subject in law schools' study programmes. Most CSR study modules include and introduce the legal facts of CSR. In faculties of law, CSR's popularity as a subject of research has increased especially over the past decade. Finnish universities are also organizing science projects in developing countries as a part of their own CSR policies.</p> <p>The fact that Finnish universities, especially business schools, are legitimizing CSR by arranging education in the fields of business ethics and corporate, social and environmental sustainability, is putting more pressure on companies in the future.</p>
France Florence RICHARD	10.01.13	<ul style="list-style-type: none"> - Master's degree in Business law, CSR at Lyon II University (Specialized training in CSR, in France, seems to be more the result of Business Schools or Faculties of Economics management lessons) - Master 122 Advanced Business Law (Paris Dauphine University): every year, a prize is awarded for the best CSR dissertation. <p>2013: lectures on the different aspects of CSR (including legal aspects) in Ecole Centrale Paris</p>
Germany Birgit SPIEBHOFER	10.01.13	<p>CR is taught in a number of universities and professional schools but mostly in the economics division in business ethics and philosophy faculties, rarely so far in law schools.</p>

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Greece Christina TSANGLI Mary FLOROPOULOU- MAKRIS		
Italy Marco VIANELLO	10.01.13	For the first time in Italy was organized the exhibition on Corporate Social Responsibility: http://www.daldirealfare.eu/ from Bocconi University of Milan Teramo University has published a newsletter about CSR: http://www.unite.it/UniTE/Engine/RAServePG.php/P/59341UTE1923
Luxembourg Marc ELVINGER		
Poland Joanna WISLA - PLONKA	10.01.13	CSR issues are proposed as the subject of a number of post-graduate studies at universities in Poland, however those are management, social sciences or economics profiles studies, rather than strictly legal. For example: Post-graduate Part-time Studies, Management, Corporate Social Responsibility Faculty of Management, University of Warsaw Post-graduate Studies, Corporate Social Responsibility School of Management, University of Silesia CSR. A Strategy of Responsible Business Kozminski University in Warsaw

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		<p>Post-graduate Studies, Theory and Practice of Corporate Social Responsibility Warsaw School of Economics</p> <p>Post-graduate Studies, CSR – Strategy for the Corporate Social Responsibility Faculty of Economic Sciences, Warsaw University of Life Sciences</p> <p>Post-graduate Studies, Corporate Social Responsibility Andrzej Frycz Modrzewski Krakow University</p> <p>Post-graduate Studies, Corporate Social Responsibility Institute of Sociology, Opole University</p> <p>Post-graduate Studies, Corporate Social Responsibility Tischner European University in Cracow</p>
<p>Spain Coloma ARMERO MONTES</p>	10.01.13	<p>CSR is not yet a subject in the Spanish law schools but only in post graduate master courses in private institutions and normally as an elective course. Now, and due to the new rules for access to qualify as a lawyer in Spain, CSR will be a subject of the courses at the master for accessing to the profession.</p>
<p>Sweden Claes CRONSTEDT</p>		
<p>UK Simon HALL</p>	10.01.13	<p>The Legal Education and Training Review (LETR) is being jointly undertaken by the Solicitors Regulation Authority (SRA), the Bar Standards Board (BSB) and the Institute of Legal Executives Professional Standards (IPS). It is intended to be the most substantial review of legal education and</p>

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		<p>training in the UK since the publication of the Ormrod Report (Report on the Committee on Legal Education, Cmnd 4595) in 1971.</p> <p>The review will be evidence based. An independent research team has been appointed through a formal tendering process. They will undertake an extensive programme of work and make recommendations that are underpinned by sound research and confirmed through a variety of stakeholder engagement.</p> <p>Work on the review commenced in June 2011 and it is anticipated that a final report will be delivered to the Review Executive in December 2012. It will subsequently be a matter for the frontline regulators to decide, in the light of their regulatory responsibilities, what action they will take in response to the review recommendations. http://letr.org.uk/</p> <p>The final report and recommendations is due at the end of January 2013. Generally political prominence has been given to the lack of social diversity in the profession and the profession is being encouraged to be proactive in fixing this. There are a number of initiatives with the Sutton Trust, Windsor fellowship, Black Lawyers Association, and Project Prime which are seeking to address this. It will be appreciated that currently the length and expense of the required education is the major obstacle to greater social inclusion.</p>
Issue 8	Outlook / upcoming trends and developments	
Country	Date response updated	

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<p style="text-align: center;">Austria Alix FRANK – THOMASSER</p>	<p style="text-align: center;">10.01.13</p>	<p>Also in Austria, the increasing focus on CSR is continuing in spite of the financial crisis. The compliance approach is often adopted by actors in the field, whereas more value creating strategic interventions are postponed. CSR still risk becoming a passing trend if the discourse is not qualified. However, also the Austrian market leans towards the international principles as the foundation for CSR, and thus holds promises for further qualification over the coming years.</p>
<p style="text-align: center;">Belgium Jean-Louis JORIS Carl BEVERNAGE</p>		
<p style="text-align: center;">Denmark Sune SKADEGAARD THORSEN</p>	<p style="text-align: center;">23.08.2011</p>	<p>The exponentially increasing focus on CSR is continuing in spite of the financial crisis. The compliance approach is often adopted by actors in the field, whereas more value creating strategic interventions are postponed. CSR still risk becoming a passing trend if the discourse is not qualified. However, the Danish market leans towards the international principles as the foundation for CSR, and thus holds promises for further qualification over the coming years. There is general appreciation of the UN Global Compact principles, the UN Framework for Business and Human Rights 2008, and the recently adopted UN Guiding Principles. In 2010 all major pension funds representing 99,1 per cent of pension capital had policies for Socially Responsible Investments (SRI).</p>
<p style="text-align: center;">Finland Kari LAUTJARVI</p>	<p style="text-align: center;">10.01.13</p>	<p>CSR, as well as other value-based issues, are becoming more significant in the Finnish industry and commerce, and their importance in different organisations is increasing. Corporate responsibility reporting is becoming business as usual, and a deliberate corporate responsibility policy is considered as an effective way to obtain competitive edge.</p>

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<p style="text-align: center;">France Florence RICHARD</p>	<p style="text-align: center;">10.01.13</p>	<p>The new Government carefully observes the evolutions related to extra-financial reporting. It plans to develop measures on the responsible governance, including the executive compensation aspect.</p> <p>The French Government announced to have worked on CSR and on social rating. A number of ideas have been discussed, including:</p> <ul style="list-style-type: none"> - to modify the decree of 24 april 2012 implementing the Law „Grenelle 2“ regarding the companies concerned by reporting, to supress the legislative distinction between listed and non-listed companies. This would aim to increase the number of companies subject to reporting. - the fact social partners will have to take into account health issues and environmental risks, including the extension of powers of staff representatives to cover environmental issues.
<p style="text-align: center;">Germany Birgit SPIEBHOFER</p>	<p style="text-align: center;">10.01.13</p>	<p>The financial crisis, highly visible corruption cases and the Fukushima accident have sharpened the awareness of the general public and the government for the disastrous consequences of corporate irresponsibility. With regard to nuclear risks the government has acted and accelerated the exit strategy. More and more companies sign up to the Global Compact, Transparency International and other initiatives. The distortion of competition due to corruption, in particular, in third world countries is, however, still an unresolved issue. CSR factors are getting more legal significance in compliance schemes (which can be used as a defense), in public procurement procedures and investment decisions. This positive trend encounters also resistance by managers straining the voluntary character of CSR. Recently, an agreement has been achieved between the Federal Ministry for Family and Education and certain multinational corporations to increase the representation of women in top management positions. The corporations forwarded individual voluntary commitments regarding the representation of women in board / top management positions and agreed to monitor and report on the fulfillment of the respective quotas.</p>

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		The Federal Government is working intensively on the implementation of the EU Commission Strategy Paper of 25.10.11. They will update the German CR strategy in 2013.
<p style="text-align: center;">Greece Christina TSANGLI Mary FLOROPOULOU- MAKRIS</p>	10.01.13	There are discussions whether CSR reporting should be made mandatory in the sense of “comply or explain”. However at present Business Enterprises appear to be slow in departing from simple acts of charity and move to the full implementation of the CSR principles and activities, which will no doubt prove beneficial both for the business enterprises and society at large
<p style="text-align: center;">Italy Marco VIANELLO</p>	10.01.13	At the moment there are not concrete initiatives to promote CR with tax benefits and other aid for enterprises.
<p style="text-align: center;">Luxembourg Marc ELVINGER</p>	10.01.13	The CSR rules are generally discussed but are currently not a priority for the Luxembourg state. The private committees put in place for this specific purpose are developing new ideas.
<p style="text-align: center;">Poland Joanna WISLA – PLONKA</p>	10.01.13	<p>On November 5, Polish Standardization Committee (PKN) published ISO standard 26000:2012 – Guidance on social responsibility, which act as an implementation of standards of ISO 26000 into Polish system. This document contains:</p> <p>Definitions and rules of social responsibility; Key areas and issues related to social responsibility; Guidelines to integrate social responsibility with the actions of the organization.</p> <p>PN-ISO 26000:2012 is a multi-aspect approach to the issue of corporate social responsibility and is designed for both large and small organizations – public, private and non-profit.</p>

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		<p>PKN simultaneously issued a publication on how to implement socially responsible activities in the organization in such key areas as: human rights, responsibilities in relation to the environment, ethical behaviour, consumer awareness, relationships with local communities, responsibility of organizations from different sectors. The publication is addressed to all organizations regardless of ownership, size, type and location.</p> <p>Each year there are contests held and rankings created for companies that can demonstrate good practices in the area of responsible business. There are also publications being issued.</p> <p>For example, in 2013 there is about to be held an edition of the European "European CSR Award Scheme" contest, that rewards partnership between the company and at least one party from outside the business. Poland takes part in this, contest being coordinated by the Responsible Business Forum, under the patronage of the Ministry of Labour and Social Policy.</p> <p>It increases the awareness of entrepreneurs in the field of CSR, that should be supported especially in times of crisis.</p> <p>As far as referring to the lawyers, it would be essential to spread awareness of CSR among smaller law offices, eg. in the implementation of training of legal advisers and advocates.</p>
<p style="text-align: center;">Spain Coloma ARMERO MONTES</p>	<p style="text-align: center;">10.01.13</p>	<p>Due to the financial crisis and political corruption cases in Spain, people, and especially young people, are more aware about CSR. Listed companies are being pressed by the markets to put in place CSR policies and non-listed companies are also being pressed by their stakeholders. Although the Spanish government is now focused on economic and austerity measures to exit from the big crisis, CSR is in all the political parties agenda. The Spanish Parliament has recently requested the Government to prepare by summer 2013 a CSR National Plan.</p>

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<p>Sweden Claes CRONSTEDT</p>	<p>10.01.13</p>	<p>Corporations in Sweden do increasingly understand that to be profitable in the long run, businesses must uphold good relations with stakeholders of society. The information technology such as Facebook, LinkedIn and Twitter is making it increasingly difficult for ‘bad’ business to stay below the radar.</p> <p>As far as I have understood from the managements of Swedish corporations, human rights legislations should not be left to the randomness of politicians. The general opinion is that politics realistically cannot stop corruption and unfair competition. Businesses are therefore already, in reality, creating their own ‘legal system’ without state involvement, based on contracts and instruments that are truly international. Examples of such instruments (based on New Lex Mercatoria) are OECD Guidelines, Kimberly Process Initiative (conflict diamonds), the Extractive Industries Transparency Initiative and the Equator Principles (banks’ project financing), UN Global Compact, ILO Tripartite Declaration and UN Guiding Principles to mention a few. Companies, which are not a ‘member’ of a collective self-regulation initiative may in the future find it difficult to compete, inter alia, in public procurement processes or to be included in World Bank finance programs and are generally, sooner or later, becoming unwelcome as business partners (a rebirth of Lex Mercatoria). Some talk about ‘contractualization’ of human rights. Swedish corporations are taking part in this development. However, history tells that in the long run many of these instruments will crystallize into hard laws.</p> <p>As I mentioned above only a few of the major corporate law firms in Sweden seem to have understood that business & human rights is a growing legal (and billable) area and important to the ethos of the legal profession. But human rights lawyers are catching the trend and are dipping into the growing body of international human rights and environmental concerns and will find new ways of arguing cases for victims. This will hopefully energize the business lawyers.</p>
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<p>UK Simon HALL</p>	<p>10.01.13</p>	<p>The outlook for CSR in the UK is positive. Most large businesses have adopted a more transformative approach to CSR and we are now seeing the legal sector follow. Large international corporations based in the UK are expected to comply with global best practice principles e.g. the UN Global Compact.</p> <p>In future – if not already – transparency will become the key driver. It is already becoming mandatory for businesses in the UK to publically disclose specific social, environmental and governance data.</p> <p>Clients are increasingly seeking to surround themselves with advisers and suppliers who share similar values. As a consequence, many large international law firms with a presence in the UK have noticed a sharp increase in the number of enquiries they receive about CSR performance from clients seeking to demonstrate responsible supply chain management, advance their CSR agendas and manage risk. More recently, some clients have audited firms on the CSR data submitted to them as part of their supply chain compliance processes. Side agreements seeking to place express CSR requirements on firms as part of their legal services retention agreement have also been experienced. This trend will continue to accelerate the pace of change in the legal sector in the UK.</p>
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