

---

# ETHOS INDICATORS

**on corporate social responsibility**

---

2005

INSTITUTO  
**ETHOS**

---

EMPRESAS E  
RESPONSABILIDADE  
SOCIAL

---

BUSINESS AND SOCIAL  
RESPONSIBILITY

---

## **Ethos Corporate Social Responsibility Indicators**

is a publication launched by Ethos Institute and distributed on a free of charge among its members.

### **Production**

#### **Instituto Ethos de Empresas e Responsabilidade Social**

Rua Francisco Leitão, 469, 14º. andar, conj. 1407

05414-020 – São Paulo, SP

Phone: +55.11.3897-2400

Fax: +55.11.3897-2424

E-mail: atendimento@ethos.org.br

Web site: www.ethos.org.br

### **Research and Development (original version)**

Valdemar de Oliveira Neto, Vivian Smith, José Edson Bacellar Jr., Paulo Knörich (Consultants), Fundação Dom Cabral; Joe Sellwood (Pact)

### **Revision 2005**

Gláucia Terreo (Coordinator), Renato Moya, Ana Lucia de Melo Custodio, Daiane Correa Morais, Karinna Bidermann Forlenza, Carmen Weingrill, Homero Santos, Gustavo Baraldi, Tarcila Reis Ursini, João Serfozo, Patricia Barbuscia, Oded Grajew, Paulo Itacarambi, Marcelo Lingüitte, Leno F. Silva, Caio Magri, Claudia Cabilio, Mauricio Mirra, John Butcher e Hania Ribeiro.

### **Acknowledgements**

Reinaldo Bulgarelli (Txai), Clarice López de Alda (Editora Gazeta do Povo), Susana Lanzer Pereira de Souza (CEEE), Giuliana Ortega Bruno (Natura), Andréia Carmargo Marques Postal (Amarques & Associados), Marcos Cessel (Elektro), Aron Belinky (Instituto Akatu), Fabiane Bessa (UniEthos Instructor), Beat Grüninger (BSD Ltda), Luciane Lucas (UniEthos Instructor), Marcelo Bertini Aversa (SESI – SC), Sonia Loureiro (SPV Loureiro), Rosa Alegria (UniEthos Instructor), Camila F. B. Pepelescov (Milenia Agro Ciências S/A), Paulo Graef (Zanzini Móveis), Marcelo Vespoli Takaoka (Y. Takaoka Empreendimentos S/A), João Alfredo Gugliotti (Serasa S/A), Jorge Eduardo Antunes da Silva (Mundo Verde), Gláucio Costa (Brasilsaúde), Gabriela Miranda (Social Capital Group do Brasil Ltda), Carmen Lucia Canalli, Susie Cristina Pontarolli e Alvacélia Serenato (Companhia Paranaense de Energia - COPEL), Carla Maria Neves Inácio (Amanco Brasil), Adécio Vasconcelos e Mirella Pessoa de Melo (Companhia Energética de Pernambuco – CELPE), Roberto Galassi do Amaral (NEF), Marisa Simões, Karina Aharonian e Luiz Cruz Villares (Amigos da Terra – Amazônia Brasileira), Grupo de Trabalho de Desenvolvimento de Indicadores Setoriais para Empresas Varejistas (CEV – FGV SP), Comissão de Responsabilidade Social do IBP (Instituto Brasileiro de Petróleo e Gás).

### **Sponsorship**

Associação Brasileira de Distribuidores de Energia Elétrica (Abradee), CPFL Energia, Chesf, Natura, Petrobras, Sesi-SC and Ripasa.

### **Institutional Support**

Banco Safra

### **Support**

Inter-American Foundation (IAF) e The William and Flora Hewlett Foundation

### **Project and Graphical Production**

Waldemar Zaidler — Planeta Terra Design

### **All rights reserved**

Reproduction is permitted, pursuant to prior written authorization from Ethos Institute which should be acknowledged for distributing the publication on a free of charge basis.

June 2005



Printed on Image Mate 240 g/m<sup>2</sup> couch paper (cover) and Kromma Silk 90 g/m<sup>2</sup> couch paper (inside), manufactured by Ripasa S/A Celulose e Papel, in harmony with the environment.

### **Important information about the Instituto Ethos**

1. Guidance to companies is a voluntary and free-of-charge work.
2. We neither provide consulting services or accreditation nor authorize professionals to offer this kind of work on our behalf.
3. We are not a certifying authority for social responsibility or grant "Seal" for that purpose.
4. No entity or company (member or otherwise) may use the Instituto Ethos' logo without our prior and express written consent.

For further information on the support work performed by Instituto Ethos, please send an e-mail atendimento@ethos.org.br.

---

## INTRODUCTION

---

**C**orporate social responsibility (CSR) is a theme that is not restricted to actions taken by organizations within the community. It also involves dialogue and management practices that will generate quality in the relationship of companies with their stakeholders, that is, employees, consumers, customers, suppliers, environment, government, and society.

Some companies have developed model practices of socially responsible management, but their main challenge is to find a way to manage their business, not only meeting competitiveness demands, such as low cost and high quality, but also considering sustainable development aspects and meeting the civil society's needs. Part of this challenge is to translate the speech, good will and growing awareness of businesspeople into effective assimilation of socially responsible management by all tiers of the company in a structured and systemic manner.

In order to have a company working on CSR in this structured, systemic and comprehensive perspective, it

is critical that this theme be embodied in the management processes and addressed in the strategic business plan. In this sense, it is important to use appropriate tools for the various stages instances of processes, such as diagnosis, implementation, monitoring and assessment of results of socially responsible management practices.

The Ethos CSR Indicators are an effort of the Ethos Institute aimed at providing companies with a tool to support the process of incorporation of CSR in their management, thus strengthening the corporate social responsibility movement.

The annual review enables this management tool to be updated and aligned with the most relevant CSR issues in the country and in the world. The 2005 edition is based on several suggestions and comments from users, partners and experts on the theme. The general guidelines were the improvement of concepts, the addition of new themes, and the adequacy of language. The new concepts addressed are forest economics sustainability ("Environment", indicator no.20) and

## INTRODUCTION

---

companies' construction of citizenship ("Government and Society", indicator n°.34).

Further to the process started last year of integrating the Ethos CSR Indicators with relevant initiatives such as the Global Compact and the Millennium Development Goals, this year we reviewed the common points with other important and strategic tools for companies: GRI (Global Reporting Initiative) Sustainability Reporting Guidelines, SAI (Social Accountability International) SA8000 Standard, and Accountability AA1000 Standard.

Although there are many different types of social reports abroad, the model developed by the Global Reporting Initiative (GRI) has become the international reference for social reports. Its first edition was launched in 2000, and the current revised edition was launched in 2002.

The SA8000 is the first standard aimed at the improvement of working conditions, comprising the main workers' rights (health and safety, freedom of association, maximum working hours, compensation, protection against forced labor, discrimination and child labor), and whose compliance is verified by independent auditors. The SA8000 follows the ISO 9000 and ISO 14000 patterns, which facilitates its implementation by companies that are familiar with this system.

The AA1000 is a standard that defines the best accountability practices to ensure the quality of accounting, audit and ethical social reporting. Designed to support companies, shareholders, auditors, consultants and standards organizations, it can be used alone or together with other accountability standards and tools.

The objective is to find out the synergy between the Ethos CSR Indicators and these tools to make it easier for managers to use them in an integrated manner in several possibilities within the context of CSR management starting from the process of filling out the indicators.

### Example of synergy

**When pondering on and answering questions 1, 2, 3.5, 3.6, 10.1, 10.6, 23 and 23.1 of the Ethos CSR Indicators, and developing processes based on these questions, the company will have taken a major step towards meeting requirement number 1 of the SA 8000 standard and HR6 guideline of the GRI.**

# INTRODUCTION

## Use of the Ethos CSR Indicators in the GRI social reporting process

Content, guidelines and GRI indicators	Ethos Indicators 2005
1.1	3.7
2.9	4.5
2.20	Stage 4 of Indicator 6
3.10	Stage 3 of Indicator 4   4.1   4.4
3.11	4.3
3.12	Stage 4 of Indicator 4

### PERFORMANCE INDICATORS

#### DIRECT ECONOMIC IMPACTS

EC10	Stage 2 of Indicator 32   Stage 3 of Indicator 32   Stage 4 of Indicator 32   32.7   32.8   32.9   32.10   32.11   32.12
------	--

#### ENVIRONMENTAL PERFORMANCE INDICATORS

##### Materials

EN1	Stage 2 of Indicator 21   Stage 3 of Indicator 21   Stage 4 of Indicator 21
-----	---

##### Energy

EN4	20.1   21.2
EN17	18.1   18.2   21.1
EN18	20.5
EN19	20.2   21.2

##### Water

EN5	21.4
EN22	Stage 2 of Indicator 21   Stage 3 of Indicator 21   Stage 4 of Indicator 21   21.4

##### Biodiversity

EN25	17.4
EN27	17.3   17.4
EN29	17.4

Content, guidelines and GRI indicators	Ethos Indicators 2005
<b>Emissions, effluents and residues</b>	
EN8	21.6
EN11	Stage 3 of Indicator 21   Stage 4 of Indicator 21   21.5
EN30	21.2   21.6

##### Suppliers

EN33	Stage 4 of Indicator 20   20.5   20.6
------	---------------------------------------

##### Products and services

EN14	20.4   20.5
EN15	20.3   Stage 4 of Indicator 20
EN16	20.7   20.8   20.9

##### Transportation

EN34	20.2
------	------

### SOCIAL PERFORMANCE INDICATORS

#### LABOR PRACTICES AND DECENT WORK

##### Employment

LA1	11.2
LA2	15.3   15.8   15.9   15.10   15.11   15.12
LA12	13.2   13.4   12.5   12.6   12.7   12.9   12.12   16.1   16.2   Stage 1 of Indicator 14   Stage 2 of Indicator 14   Stage 3 of Indicator 14   Stage 4 of Indicator 14   14.1   14.2   14.3   14.4   14.5   14.6   14.7   14.8
LA3	7.2
LA4	2.4   7.1   15.4   15.5
LA13	2.4   7.1   Stage 3 of Indicator 9   Stage 4 of Indicator 9   9.2   9.3

Content, guidelines and GRI indicators	Ethos Indicators 2005
<b>Health and safety</b>	
LA5	3.6
LA6	3.6   9.1
LA8	13.4
LA14	3.6   13.5   13.11   13.12   13.13   13.14   13.15

##### Training and Education

LA16	11.1   Stage 1 of Indicator 12   Stage 2 of Indicator 12   Stage 3 of Indicator 12   Stage 4 of Indicator 12   12.1   12.2   12.3   12.4   12.5   12.6   12.7   12.8   12.9   12.10   12.11   12.12   12.13   12.14   12.15   12.16   12.17   12.18   Stage 1 of Indicator 14   Stage 2 of Indicator 14   Stage 3 of Indicator 14   Stage 4 of Indicator 14   14.1   14.2   14.3   14.4   14.5   14.6   14.7   14.8   15.5
LA17	Stage 1 of Indicator 12   Stage 2 of Indicator 12   Stage 3 of Indicator 12   Stage 4 of Indicator 12   12.1   12.2   12.3   12.4   12.5   12.6   12.7   12.8   12.9   12.10   12.11   12.12   12.13   12.14   12.15   12.16   12.17   12.18   Stage 1 of Indicator 14   Stage 2 of Indicator 14   Stage 3 of Indicator 14   Stage 4 of Indicator 14   14.1   14.2   14.3   14.4   14.5   14.6   14.7   14.8   8.3

##### Diversity and opportunities

LA10	Stage 1 of Indicator 10   Stage 2 of Indicator 10   Stage 3 of Indicator 10   Stage 4 of Indicator 10   10.1   10.2   10.3   10.4   10.5   10.6   10.7   10.8   10.9   10.10   10.11   10.12   10.13   10.14   10.15   10.16   13.6
------	---

>>

# INTRODUCTION

## Use of the Ethos CSR Indicators in the GRI social reporting process

Content, guidelines and GRI indicators	Ethos Indicators 2005
<b>HUMAN RIGHTS</b>	
<b>Strategy and Management</b>	
HR1	3.4   3.6
HR2	3.4   3.6   2.3   22.2
HR3	1.1   1.2   3.4   3.6   Stage 3 of Indicator 22 Stage 4 of Indicator 22   22.2   22.3   22.4 22.5   22.6   Stage 1 of Indicator 23 Stage 2 of Indicator 23   Stage 3 of Indicator 23 Stage 4 of Indicator 23   23.1 Stage 1 of Indicator 24   Stage 2 of indicator 24 Stage 3 of Indicator 24   Stage 4 of indicator 24 24.1   24.2   Stage 2 of Indicator 25 Stage 3 of Indicator 25   Stage 4 of Indicator 25 25.1   25.2   25.3   25.4   25.5   25.6   25.7
HR8	3.6   1.7
<b>Non-discrimination</b>	
HR4	3.6   Stage 3 of Indicator 10   Stage 4 of Indicator 10
<b>Freedom of association and collective bargaining</b>	
HR5	Stage 3 of Indicator 7   Stage 4 of Indicator 7 7.2   7.3   7.4
<b>Child labor</b>	
HR6	Stage 1 of Indicator 9   Stage 2 of Indicator 9 Stage 3 of Indicator 9   Stage 4 of Indicator 9 9.1   9.2   9.3   9.4   9.5   9.6   Stage 1 of Indicator 23   Stage 2 of Indicator 23   Stage 3 of Indicator 23   Stage 4 of Indicator 23   23.1
<b>Forced and compulsory labor</b>	
HR7	Stage 1 of Indicator 24   Stage 2 of Indicator 24 Stage 3 of Indicator 24   Stage 4 of Indicator 24 24.1   24.2

Content, guidelines and GRI indicators	Ethos Indicators 2005
<b>Disciplinary practices</b>	
HR9	2.1
HR10	2.1
	2.2
<b>Indigenous people's rights</b>	
HR12	25.1
<b>SOCIETY</b>	
<b>Community</b>	
SO1	Stage 4 of Indicator 29   30.1   30.2   Stage 2 of Indicator 30   Stage 3 of Indicator 30   Stage 4 of Indicator 30   Stage 2 of Indicator 31 Stage 3 of Indicator 31   Stage 4 of Indicator 31 31.1   31.2   31.3   31.4   31.5   31.6   Stage 1 of Indicator 32   Stage 2 of Indicator 32 Stage 3 of Indicator 32   Stage 4 of Indicator 32 32.1   32.2   32.3   32.4   32.5   32.6   32.7   32.8   32.9   32.10
<b>Bribery and corruption</b>	
SO2	1.3   1.4   1.6   3.1   3.2   3.4   Stage 3 of Indicator 35   Stage 4 of Indicator 35   35.1   35.2   35.3
SO3	Stage 1 of Indicator 33   Stage 2 of Indicator 33 Stage 3 of Indicator 33   Stage 4 of Indicator 33 33.1   33.2   Stage 1 of Indicator 34   Stage 2 of Indicator 34   Stage 3 of Indicator 34   Stage 4 of Indicator 34   34.1   Stage 1 do indicator 35   Stage 2 of Indicator 35   Stage 3 of Indicator 35   Stage 4 of Indicator 35 35.1   35.2   35.3   Stage 1 of Indicator 36   Stage 2 of Indicator 36   Stage 3 of Indicator 36 Stage 4 of Indicator 36   36.1   36.2   36.3 Stage 1 of Indicator 37   Stage 2 of Indicator 37

Content, guidelines and GRI indicators	Ethos Indicators 2005
SO3	Stage 3 of Indicator 37   Stage 4 of Indicator 37 37.1   37.2   37.3
SO6	5.1
SO7	1.4   Stage 4 of Indicator 5   5.2
<b>RESPONSIBILITY FOR THE PRODUCT</b>	
<b>Consumer health and safety</b>	
PR1	Stage 2 of Indicator 28   Stage 3 of Indicator 28 Stage 4 of Indicator 28   28.1
PR4	28.3   28.4   28.5
<b>Products and services</b>	
PR2	Stage 2 of Indicator 26   Stage 3 of Indicator 26 Stage 4 of Indicator 26   26.1   26.2   27.3   27.4   27.6   28.2
PR7	26.5   26.6   26.7   26.8   26.9
PR8	Stage 2 of Indicator 27   Stage 3 of Indicator 27 Stage 4 of Indicator 27   27.1   27.2   27.9   27.10   27.11   27.12   27.13
<b>Publicity</b>	
PR9	26.3   26.4
<b>Respect for privacy</b>	
PR3	27.5   28.6   28.7   28.8   28.9   28.10
PR11	28.11

## INTRODUCTION

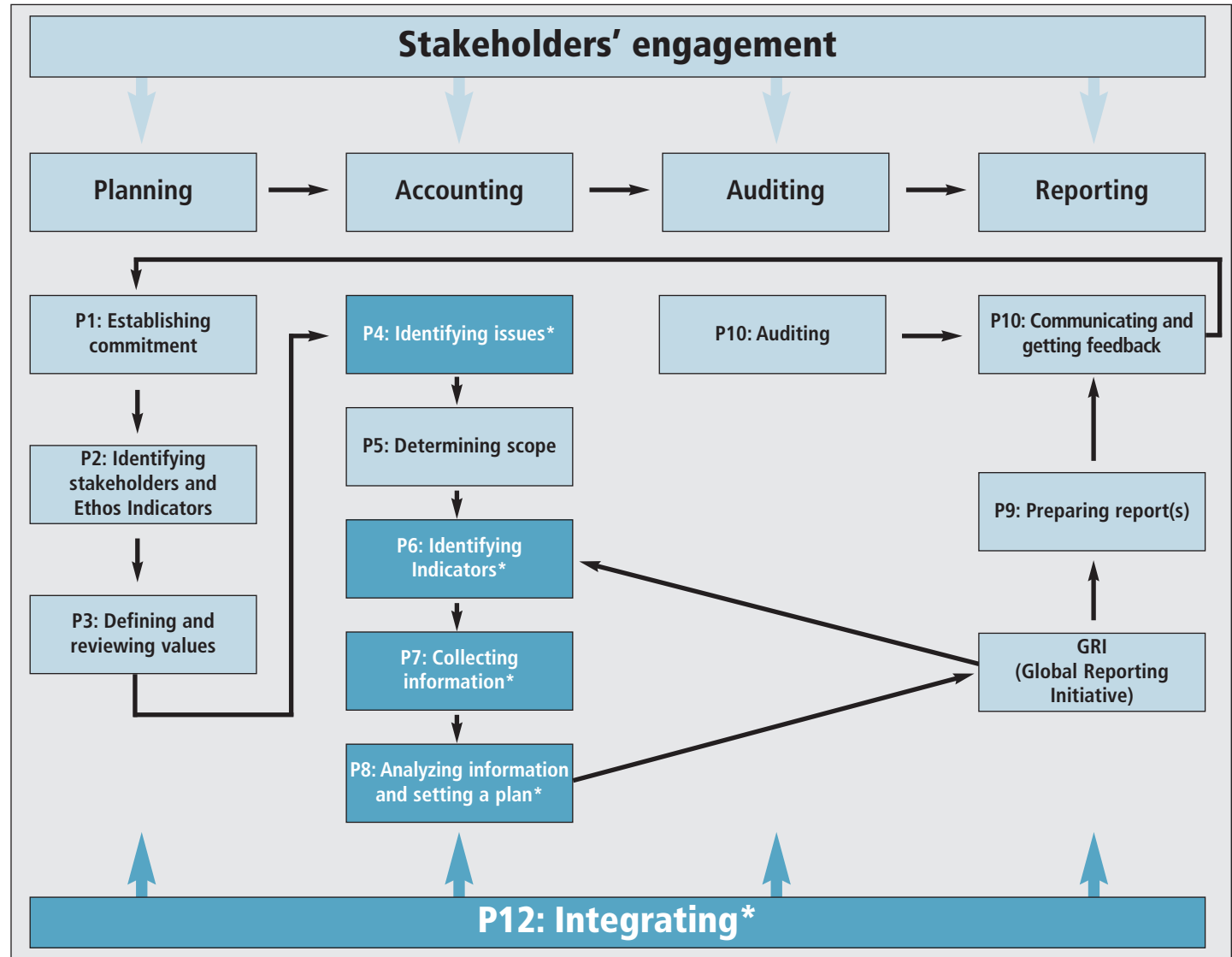
---

### Use of Ethos Indicators 2005 in the SA8000 process

The SA8000 Standard Requirements	Corresponding Ethos Indicators 2005
1. Child labor: Not allowed	1 complete, 2 complete, 3.5, 3.6, 10.1, 10.6, 23 complete
2. Forced labor: Not allowed	1 complete, 2 complete, 3.5, 3.6, 24 complete
3. Health and safety: Shall be ensured	13 complete
4. Freedom of association and collective bargaining: Shall be ensured	7 complete
5. Discrimination: Not allowed	1 complete, 2 complete, 3.5, 3.6, 8 complete, 11 complete
6. Discipline practices: Not allowed	1 complete, 2 complete, 3.5, 3.6 e 13.6
7. Working hours: Shall not exceed 48hrs/week and overtime shall not exceed 12hrs/week	13.10, 13.12, 13.13, 13.14
8. Compensation: Shall be sufficient	12 complete
9. Management systems: Shall ensure the effective compliance with all requirements.	1 complete, 2 complete, 22 complete, 23 complete, 24 complete, 25 complete, 13, 7, 10 complete, 11 complete, 13.6, 13.10, 13.12, 13.13, 13.14

## INTRODUCTION

### Use of Ethos CSR Indicators in the process of engaging stakeholders in the Standard AA1000:



### Correlation between the Ethos CSR Indicators and the Global Compact Principles<sup>1</sup>

**T**he Global Compact is a United Nations program aimed at mobilizing the international business community to foster ten essential principles addressing human rights, labor relations and environment, which are considered universal for having been accepted by most governments:

#### Human Rights

(based on the Universal Declaration of Human Rights)

**Principle n°.1:** Businesses should support and respect the protection of internationally proclaimed human rights;

**Principle n°.2:** Businesses should make sure they are not complicit in human rights abuses.

#### Labor Standards

(based on the ILO Declaration on Fundamental Principles and Rights at Work)

**Principle n°.3:** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

**Principle n°.4:** Businesses should uphold the elimination of all forms of forced or compulsory labor;

**Principle n°.5:** Businesses should uphold the effective abolition of child labor;

**Principle n°.6:** Businesses should uphold the elimination of discrimination in respect of employment and occupation.

#### Environment

(based on the Rio 92 Principles on Environment and Development)

**Principle n°.7:** Businesses should support a precautionary approach to environmental challenges;

**Principle n°.8:** Businesses should undertake initiatives to promote a greater environmental responsibility;

**Principle n°.9:** Businesses should encourage the development and diffusion of environmentally friendly technologies.

#### Anti-Corruption

**Principle n°.10:** Businesses should fight against all forms of corruption, including extortion and bribery.

The presentation in each of the seven themes of a table showing the correlation between the Ethos CSR Indicators and the Global Compact Principles is a way to highlight the existing symbiosis between the CSR movement in Brazil and the universal rules set forth by the United Nations.

## INTRODUCTION

This integration process has also brought back the quantitative indicators to the questionnaire. They shall be filled out and sent to the Ethos Institute, where customized reports will be made.

The knowledge of CSR practices, acquired through the application of the indicators, help companies to realize their value as an investment and acknowledge the positive impact a socially responsible management brings to its performance, image and to social-environmental development.

Since the launch of the Ethos CSR Indicators in 2000, several companies have used the questionnaire and voluntarily sent the answers to the Ethos Institute. Such answers are then tabulated and turned into customized reports that are sent back to the companies. The performance of the companies was quantified according to the answers completed in the questionnaire. For each of the 37 indicators, the companies are given a grade, consisting of the depth indicator's answer and additional information. The grades are calculated based on a scoring system in which the seven themes have an equivalent number of marks.

### Participating Companies<sup>2</sup>



The data provided by the companies will be used with total confidentiality<sup>3</sup>, as well as the diagnosis reports developed by the Ethos Institute, and they will not be used for any other purpose.

### THE BEST PRACTICES

From this phase on in the process of applying the Ethos CSR Indicators, the organizations that believe they have achieved the highest stage in one of the indicators are invited to report their practices and join the Best Practices of the Ethos CSR Indicators Benchmarking, online reference center in corporate social responsibility, which currently has approximately 300 practices reported by associate companies.

The mobilization of company professionals to answer the Ethos CSR Indicators must be understood as the beginning of a self-diagnosis process that, together with the company's mission and general strategy, will allow the identification of aspects of the management that need detailed monitoring, new goals and focused professionals. Such goals must be included as priority ones in the subsequent planning.

One aspect that must be emphasized in this process is the importance of the dialogue with representatives of the company's stakeholders in order to assess the impacts of the company's actions, search for solutions and set goals.

From this point on, the company must seek to define its particular aspects and dilemmas, as well as those of its business, and develop its own management assessment indicators, complementing the ones introduced herein.

### Questionnaire Structure

The company's assessment questionnaire is divided into seven broad themes:

- Values, Transparency and Governance
- Workforce
- Environment
- Suppliers
- Consumers and Customers
- Community
- Government and Society

These themes are addressed by three types of indicators. The first type addresses the current stage of the company's management. It comprises four adjacent boxes showing stages of a certain practice, whose performance level evolves from left to right, which allows the company to easily position itself in the scale. **The box on the far right corresponds to the best performance in that practice, and presupposes the company has already reached an excellence level in that indicator.**

The second type of indicators comprises yes/no questions related to the first group. Its items provide elements for validation and deeper evaluation of the social responsibility stage as identified by the company, and allow the understanding of which practices must be incorporated into the business management.

The third type of indicators are the quantitative indicators, which must be necessarily filled out and sent to the Ethos Institute. Besides being used as a basis for the answers to the Ethos CSR Indicators 2005, the quantitative indicators may also be included in the monitoring and assessment of the corporate social responsibility management. The systematic survey of these data (which may be assessed according to annual series and crossed with other data) allows a more objective analysis of the company's results, facilitating the social reporting.

The structure of the Ethos CSR Indicators enables the company to plan how to achieve a higher social responsibility level. The data arranged in scales provides parameters for the subsequent steps, and together with the binary indicators, helps the setting-up of guidelines for the establishment of improvement goals within the scope of each theme.

### How to Fill out the Form

- Each business unit must answer its own questionnaire
- The company should choose a coordinator to centralize and systematize information, and facilitate the internal dialogue
- Due to the far-reaching nature of the themes, **several areas of the company must participate** in the process of filling out the questionnaire. The higher the number of people involved in the process and the more **diversified the hierarchical levels and the departments involved** are, the more representative will the answers be and the deeper will the internal consideration be, thus ensuring a better self-diagnosis
- It is **highly recommended that the company's senior management monitors the process and learns the results.**

### *Depth Indicators*

Only one of the four boxes should be chosen, that being the one closest to the company's reality. In this assessment please consider that each level assumes the fulfillment of the previous one, and that the box on the far right corresponds to the best performance in that practice, which means maturity and full integration of social responsibility into the company's management processes.

## INTRODUCTION

In the event none of the boxes corresponds to the company's reality, one of the following reasons shall be checked:

- *We have not addressed this issue before*
- *It is not applicable to our company*

If the second option is checked, the company must justify the answer in the space provided for comments. By checking this alternative, the corresponding additional information will be automatically considered as not applicable.

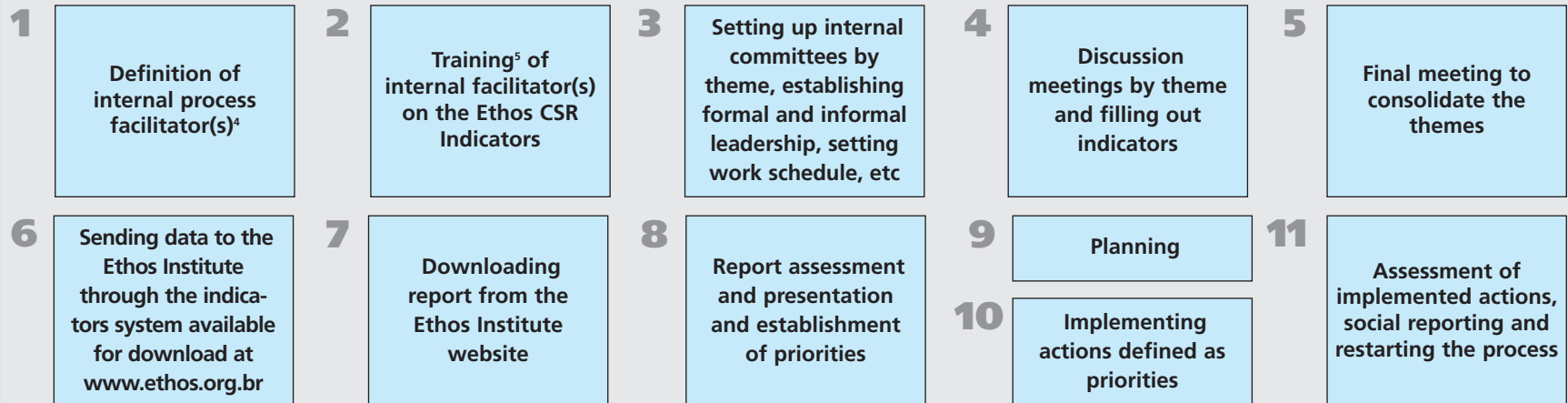
### *Binary Indicators*

The binary indicators (Yes/No) must be necessarily checked, except in the event the corresponding depth indicator is not applicable to the company's reality.

### *Quantitative Indicators*

It is important to collect this data accurately for they will be useful to the company's internal monitoring. The quantitative indicators must be necessarily filled out, except in the event the corresponding depth indicator is not applicable to the company's reality.

### *Suggested process of the Ethos CSR Indicators application*



### Sending through the Internet

#### **Sending Answers and Receiving the *Diagnosis Report***

The Ethos Institute has developed a software through which the company will be able to answer the questionnaire in the pace it deems convenient and send their answers through the Internet directly to our processing system. The company must access the exclusive area of the Ethos CSR Indicators on the Ethos Institute website and download the executable file **Ethos CSR Indicators – 2005**.

The *CSR Diagnosis Report* will be available in the company's restricted area as of the date informed by the Ethos Institute.

#### *Ethos Sectoral Indicators*

In order to provide the companies with the possibility of a more accurate and deeper self-diagnosis, the Ethos Institute has been developing specific indicators that encompass dilemmas and peculiarities of each business sector. Such indicators are **complementary** to the general Ethos CSR Indicators and enable the company to analyze the typical opportunities and threats of its sector. The sectors which already have their own indicators are the following: energy distribution, in 1999; bakery and bars/restaurants, in 2002; and the

financial, mining, and paper and pulp, in 2003. This year we are launching the indicators for the road passenger transportation, oil and gas, and civil construction sectors (focusing on construction companies at first), and starting work, in partnership with the Retail Excellence Center of the Fundação Getúlio Vargas SP – GV CEV, on the sectoral indicators for retail companies.

If your company is present in one of these sectors, please visit the **Sectoral Self-Diagnosis** area on the **Ethos CSR Indicators page** at [www.ethos.org.br](http://www.ethos.org.br), and get detailed information on these sectoral indicators.

Companies and business entities of other sectors that are interested in developing their own indicators should contact the Ethos Institute's Management Tools area through the e-mail [indicadores@ethos.org.br](mailto:indicadores@ethos.org.br).

#### *Ethos-Sebrae CSR Indicators for Micro and Small Companies*

Still in 2003, aiming to encourage and support CSR incorporation by micro and small companies, the Ethos Institute and SEBRAE (Brazilian Micro and Small Business Support Service) launched two publications: "Ferramenta de Auto-Avaliação e Planejamento" (Self-Assessment and Planning Tool) – "Indicadores Ethos-Sebrae de Responsabilidade Social Empresarial para

## INTRODUCTION

---

Micro e Pequenas Empresas” (Ethos-Sebrae CSR Indicators for Micro and Small Companies) – and “Responsabilidade Social Empresarial para Micro e Pequenas Empresas – Passo a Passo” (Corporate Social Responsibility for Micro and Small Companies – Step by Step). These publications are a set of management tools that enable the micro and small entrepreneur to diagnose and implement this process. Such tools are available for free download at [www.ethos.org.br](http://www.ethos.org.br).

## Glossary of Concepts and Definitions

In the exclusive area of the Ethos CSR Indicators on the Ethos Institute website you can find a glossary of concepts and definitions aimed at explaining the key terms to understand the questions posed in each indicator, thus making the questionnaire easy to fill out.

## Contact us

In order to get specific information on the Ethos CSR Indicators, please contact the Ethos Institute through the e-mail: [indicadores@ethos.org.br](mailto:indicadores@ethos.org.br).

---

## NOTES

<sup>1</sup> See also the following publications of the Ethos Institute: “Práticas Empresariais de Responsabilidade Social (Corporate Social Responsibility Practices)” (Dec 2003) and “Corporate Dialogue on the Principles of the Global Compact” (Oct 2003).

<sup>2</sup> For further information on the participants see the indicators page at [www.ethos.org.br](http://www.ethos.org.br)

<sup>3</sup> Although the Ethos CSR Indicators are frequently used by other organizations as criteria for awarding prizes to companies and development of rankings the Ethos Institute neither takes part in these evaluation processes nor discloses data received from the companies.

<sup>4</sup> An internal facilitator is understood as that person (or persons) that is (are), at that time, the most closely related to the theme and has (have) an integrated view of the company areas, and, finally, a person (or persons) that can easily collect and systematize data, and interpret such data to be used in the company's strategic management. The Ethos Institute recommends that the process includes only internal participants in order to legitimize the reflection triggered by the Ethos CSR Indicators. However, it is also possible to make use of external facilitators provided the process is led by an internal facilitator.

<sup>5</sup> The Ethos Institute periodically offers to its associates training workshops on the Ethos Indicators. For further information, please write to [associada@ethos.org.br](mailto:associada@ethos.org.br).

# CONTENTS OF THE QUESTIONNAIRE

<b>Values, Transparency and Governance</b>	<b>CONDUCT SELF-REGULATION</b>	Ethical Commitments .....19 Embedding into Organizational Culture .....20 Corporate Governance .....21
	<b>TRANSPARENT RELATIONS WITH SOCIETY</b>	Dialogue with Stakeholders .....22 Relations with Competition .....23 Social Reporting .....24
<b>Workforce</b>	<b>DIALOGUE AND PARTICIPATION</b>	Relations with Unions .....28 Participative Management .....29
	<b>RESPECT FOR THE INDIVIDUAL</b>	Commitment to Children's Future .....30 Valuing Diversity .....31 Relations with Outsourced Workers .....33
	<b>DECENT WORK</b>	Compensation, Benefits and Career Planning Policy .....34 Concern for Health, Safety and Working Conditions .....36 Commitment to Professional Development and Employability .....38 Handling of Dismissals .....39 Preparation for Retirement .....41
<b>Environment</b>	<b>RESPONSIBILITY FOR FUTURE GENERATIONS</b>	Company's Commitment to Environmental Quality Improvement .....44 Environmental Education .....45
	<b>ENVIRONMENTAL IMPACT MANAGEMENT</b>	Environmental Impact and Product and Service Life Cycle Management .....46 Forest Economics Sustainability .....47 Inputs and Waste Reduction .....48

# CONTENTS OF THE QUESTIONNAIRE

<b>Suppliers</b>	<b>SELECTION, ASSESSMENT AND PARTNERSHIP WITH SUPPLIERS</b>	Criteria Used in Selection and Assessment of Suppliers .....52 Child Labor in the Production Chain .....53 Forced Labor (or Similar to Slavery) in the Production Chain .....54 Support to Supplier Development .....55
<b>Consumers and Customers</b>	<b>SOCIAL DIMENSION OF CONSUMPTION</b>	Business Communication Policy .....58 Excellence in Customer Service .....59 Knowledge and Management of Potential Harm Caused by Products and Services .....61
<b>Community</b>	<b>RELATIONS WITH THE LOCAL COMMUNITY</b>	Management of the Company's Impact on the Surrounding Community .....64 Relations with Local Organizations .....65
	<b>SOCIAL ACTION</b>	Financiamento da Ação Social .....66 Company's Engagement in Social Action .....67
<b>Government and Society</b>	<b>POLITICAL TRANSPARENCY</b>	Donations to Political Campaigns .....70 Companies' Construction of Citizenship .....71 Anti-Corruption and Bribery Practices .....71
	<b>SOCIAL LEADERSHIP</b>	Social Leadership and Influence .....72 Participation in Government Social Projects .....73

# Values, Transparency and Governance

## CONDUCT SELF-REGULATION

- Ethical Commitments
- Embedding into Organizational Culture
- Corporate Governance

## TRANSPARENT RELATIONS WITH SOCIETY

- Dialogue with Stakeholders
- Relations with Competition
- Social Reporting

Ethos Indicators 2005

Corresponding Global Compact Principles

## VALUES, TRANSPARENCY AND GOVERNANCE

### CONDUCT SELF-REGULATION

<i>Ethical Commitments</i>	1	2	3	4	5	6	7	8	9	10
<i>Embedding into Organizational Culture</i>	1	2	3	4	5	6	7	8	9	10
<i>Corporate Governance</i>	1	2	3	4	5	6	7	8	9	10

### TRANSPARENT RELATIONS WITH SOCIETY

<i>Dialogue with Stakeholders</i>	1	2	3	4	5	6	7	8	9	10
<i>Relations with Competition</i>	1	2	3	4	5	6	7	8	9	10
<i>Social Reporting</i>	1	2	3	4	5	6	7	8	9	10

# Values, Transparency and Governance

CONDUCT  
SELF-REGULATION<sup>6</sup>

## Ethical Commitments

### 1. Concerning the adoption and scope of ethical values and principles,...

<p>the values of the organization exist formally, but their incorporation into work processes and people's attitudes/behavior is limited.</p>	<p>the values of the organization are documented in a charter of principles, disseminated and incorporated into work processes and people's attitudes/behavior.</p>	<p>the organization has a code of ethics (in Portuguese and adapted to the local context, in case of multinational companies) and has a guiding and training program for its employees in all hierarchical levels to ensure that values and principles are incorporated into work processes and people's attitudes/behavior.</p>	<p>the organization includes employees, partners and/or the community when reviewing its code of ethics. It is subject to periodic control and auditing.</p>	<p>We have not addressed this issue before.</p> <hr/> <p>It is not applicable to our company. (Justify)</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

Additional Information		Yes	No
	1.1. Does the company publish its ethical commitments through institutional material on the Internet or by any other means appropriate to its stakeholders?		
	<b>About the organization's code of ethics and/or the values statement</b>		
	1.2. Do they address three or more of the following stakeholders: employees, suppliers, consumers/customers, community, government, and minority shareholders?		
	1.3. Do they explicitly forbid the use of illegal practices (such as corruption, extortion, bribery and "slush funds") to obtain commercial advantage?		

## Values, Transparency and Governance

Additional Information	Yes	No
1.4. Are they explicit as to the commitment to ethics in the management of private information obtained in the company's processes when interacting with its stakeholders (customers, employees, suppliers, etc.)?		
1.5. Are they explicit as to the commitment to transparency and accuracy of information given to all the company's stakeholders?		
1.6. Does the company lead the dialogue towards fighting against corruption and extortion, and does it have a systems structure to encourage and ensure the cooperation of all its stakeholders (employees, suppliers, consumers, etc.) in that sense?		
1.7. Does the company encourage consistency between its ethical principles and values and the individual attitude of its employees?		
1.8. Does the company expressly bind the performance of its legal and accounting consultants to its code of ethics / statement of principles?		

## Embedding into the Organizational Culture

### 2. Concerning effectiveness in the dissemination of the company's values and ethical principles, ...

values are conveyed sporadically or at specific times (when hiring a new employee, auditing process), focused on the workforce.	there are systematic processes focused on the workforce to spread the company's values.	in addition, the incorporation of these values and principles is periodically audited and verified, and the employees are encouraged to monitor the process.	in addition, all external partners are encouraged to replicate the same process in the company's production chain.	We have not addressed this issue before. <input type="checkbox"/>
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	It is not applicable to our company. (Justify) <input type="checkbox"/>

Additional Information	Yes	No
2.1. Does the company have formal committees, boards/councils or people in charge of ethical issues?		
2.2. Are ethical issues addressed by organizational climate research, by a 360-degree assessment, or similar tools?		
2.3. Does the company verify the compliance of suppliers' performance with its values and principles?		

## Values, Transparency and Governance

Additional Information	Yes	No
2.4 . Are the company's employees familiar on a day-to-day basis with the themes and propositions included in the code of ethics, applying them spontaneously?		
2.5. Has the company developed procedures to deal with denunciations and conflict resolution related to non-compliance with the code of ethics?		

## Corporate Governance<sup>7</sup>

### 3. Regarding the company's organizational structure and governance practices:

<p>The senior management has structure and practices in strict compliance with the laws in force, with defined business strategies.</p> <p style="text-align: right;"><b>STAGE 1</b> <input type="checkbox"/></p>	<p>The senior management has commitments, explicit policies and formal mechanisms that ensure the integrity of financial reports, prioritizing transparency in the accountability and other information.</p> <p style="text-align: right;"><b>STAGE 2</b> <input type="checkbox"/></p>	<p>The senior management has explicit policies to properly address the voting right and ensure fair and equitable treatment to the partners, and results are periodically monitored and assessed.</p> <p style="text-align: right;"><b>STAGE 3</b> <input type="checkbox"/></p>	<p>In addition to the previous stages, the senior management includes social and environmental criteria in the definition and management of the business and has as a rule to listen, assess and consider the concerns, criticism and suggestions of the stakeholders in issues involving the same.</p> <p style="text-align: right;"><b>STAGE 4</b> <input type="checkbox"/></p>	<p>We have not addressed this issue before.</p> <hr/> <p>It is not applicable to our company. (Justify)</p> <p style="text-align: right;"><input type="checkbox"/></p>
---	--	---	---	--

Additional Information	Yes	No
3.1. Does the company's senior management make use of formal mechanisms or systems to periodically assess its members?		
3.2. Does the company's senior management have a structure that comprises management, independent audit, fiscal, and compensation boards/councils or committees aiming to: ensure property control; prevent abuse of power by their members, fraud by use of privileged information for one's own benefit or performance in conflict of interests; discourage bribery and other corruption practices, the development of "unrecorded funds" or secret accounts, and the preparation of documents that do not accurately reflect the transactions they report?		

## Values, Transparency and Governance

Additional Information		Yes	No
	3.3. Does the company's senior management take into account skills, knowledge and expertise to strategically lead the organization, including issues related to social and environmental opportunities and threats, when appointing board members?		
	3.4. Does the company's senior management use studies, researches, and the support from experts to better ground the solution of ethical, social/environmental and human rights-related dilemmas?		
	3.5. Does the company's senior management include respect to human rights <sup>8</sup> as a formal criterion in its investment and/or acquisition decisions?		
	3.6. Does the company's senior management carry out its operations in accordance with the statement of principles of the International Labor Organization <sup>9</sup> (ILO), with the guidelines for multinational companies of the Organization for Economic Cooperation and Development (OECD) <sup>10</sup> and/or Global Compact Principles <sup>11</sup> and/or supporting the Millennium Development Goals <sup>12</sup> ?		
	3.7 The organization's vision statement and strategy include contributions and dilemmas of the company related to sustainable development?		

### TRANSPARENT RELATIONS WITH SOCIETY

## Dialogue with Stakeholders

### 4. Considering its impacts on different social groups, the company...

discusses dilemmas, strategies and problems only among its leaders.	extends the discussion to employees and directly involved stakeholders, depending on the theme.	has established dialogue mechanisms with stakeholders and makes use of transparency concerning strategies and results.	has its performance indicators defined based on a structured dialogue with stakeholders and has mechanisms to ensure that the communication and discussion channels are accessible and effective.	We have not addressed this issue before. <input type="checkbox"/> It is not applicable to our company. (Justify) <input type="checkbox"/>
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/>

## Values, Transparency and Governance

Additional Information	Yes	No
4.1. Does the company keep regular communication with groups or stakeholders that criticize the nature of its processes, products or services?		
4.2. Does the company include the stakeholders' expectations or demands in its decisions on policies or operations?		
4.3. Does the company have performance indicators resulting from the dialogue with the stakeholders?		
4.4. Does the company use methodologies of structured dialogue with the stakeholders, such as the Standard AA1000 <sup>13</sup> or similar ones?		
4.5. Does the company have a process to map its stakeholders, identify their attributes, and specify their relation with the organization?		

## Relations with Competitors

### 5. Considering its policies on relations with competitors or organizations with the same purpose, the company...:

follows the market pricing and competition practices, complies with the laws in force, and pursues a fair positioning.	has explicit and stated rules of unfair competition, periodically discussing (or discussing when necessary) with its workforce its attitude towards competitors.	discusses its attitude with suppliers and customers, warning them about fair competition issues, and participates in the discussion of these issues in professional associations.	plays a leading role in its segment in discussions related to the search for constantly improving competition standards (fighting trusts and cartels, unfair business practices, fraud in invitations to bid, and industrial espionage).	We have not addressed this issue before.  It is not applicable to our company. (Justify)
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/>

Additional Information	Yes	No
5.1. Has the company, in the last three years, been denounced by the Cade (Administrative Council for Economic Defense) for unfair competition?		
5.2. Does the company publicly and frequently disclose its principles regarding competition (for instance, on its website, through institutional material, annual report, etc.)?		

## Values, Transparency and Governance

Additional Information	Yes	No
5.3. Does the company make no use of faults or deficiency of competitors' products and services to promote its own products and services?		
5.4. Does the unfair competition policy set forth rules on piracy, tax evasion, smuggling, adulteration of products and brands?		

## Social Reporting <sup>14</sup>

### 6. With respect to reporting the economic, social and environmental aspects of its activities, the company...

intermittently makes a social report containing information on its social and environmental actions.	annually makes a social report, describing its social and environmental actions, and including quantitative information.	together with the workforce, makes an easy-to-access social report, including social, environmental and economic aspects of its activities, but exclusively containing favorable results.	together with external stakeholders, makes an easy-to-access social report integrating the social, environmental and economic aspects of its activities, and including unfavorable results and their respective challenges, with goals for the next period.	We have not addressed this issue before.
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	It is not applicable to our company. (Justify)

Informações Adicionais	Yes	No
6.1. Is the information on the economic and financial situation of the company's activities audited by third parties?		
6.2. Is the information on the social and environmental situation of the company's activities audited by third parties?		

## Values, Transparency and Governance

Informações Adicionais		Yes	No
	6.3. Does the company involve in its social reporting at least four of the following stakeholders: community, workforce, consumers and customers, suppliers, government and society in general (for instance, by contacting environmental defense organizations, unions, public health or human rights defense organizations, etc.)?		
	6.4. Does the company include in its social reporting stakeholders' criticism, suggestions and statements?		
	6.5. Does the process of publishing the social report include at least four of the following stakeholders: workforce, community, consumers and customers, suppliers, government and society in general ?		
	6.6. Does the company make available on the Internet data on economic and financial, social and environmental aspects of its activities?		
	6.7. Does the company include in its social report data and indicators used in monitoring the wealth distribution – the Added Value Statement (AVS), for instance?		
	6.8. Is the data collected and used in the social reporting used in the company's strategic planning?		
	<b>When making the social report, does the company take into account the following principles<sup>15</sup>:</b>		
	6.9. Relevance?		
	6.10. Reliability?		
	6.11. Clarity?		
	6.12. Comparability?		
	6.13. Verification?		
	6.14. Regularity?		
		2003	2004
	6.15. Stakeholders (e.g. workforce, suppliers, community, government, society etc) involved in social reporting:	2005	

### NOTES

<sup>6</sup> See the Ethos Institute publication “*Formulação e Implantação de Código de Ética em Empresas – Reflexões e Sugestões (agosto 2000)*” (Development and Implementation of Code of Ethics in Companies – Reflections and Suggestions) (Aug 2000), available for free download at [www.ethos.org.br](http://www.ethos.org.br).

<sup>7</sup> “The debates on corporate governance in Latin America and throughout the world are focused on public companies and on private companies that have the potential to go public in the short term. (...) However, (...) good corporate governance is also a relevant reason for concern for private companies since most of them still depend on self-financing, private equity operations, and on the banking system to raise the funds necessary for their expansion and growth. The private companies (in general, family business or owned by their founders) must take consistent accounting and audit practices, as well as adequate controls and strategic management and planning, if they want to keep their competitiveness.” (Source: OECD – Latin American White Paper on Corporate Governance; for further information on corporate governance see [www.ibgc.org.br](http://www.ibgc.org.br)).

<sup>8</sup> An example of an issue to which the company shall pay attention is neither investing in nor acquiring companies that make use of child labor or submit its employees to inappropriate health and safety conditions, or companies perceived by the community as violators of land rights or traditional knowledge of the local population. Another example is doing business with government agents involved in corruption, in which situation the company may be seen as conniving at crimes against the common wealth and with fraudulent income distribution. Such situations cause risks that may result in litigation, extortion, production loss, higher insurance premiums, difficulty in raising capital and in recruiting and retaining talents, besides damage to reputation (see the Universal Declaration of Human Rights at [www.mj.gov.br/sedh/dpdl/gpdh/ddh-bib\\_inter\\_universal.htm](http://www.mj.gov.br/sedh/dpdl/gpdh/ddh-bib_inter_universal.htm)).

<sup>9</sup> The fundamental principles and rights at work are related to freedom of association and to the recognition of the right to collective bargaining, elimination of all forms of forced or compulsory labor, effective abolition of child labor, and elimination of any discrimination in the workplace. More information is available at the ILO website ([www.oit.org/public/portuguese/region/lamprol/brasil/normas\\_princip\\_dir.htm](http://www.oit.org/public/portuguese/region/lamprol/brasil/normas_princip_dir.htm)).

<sup>10</sup> OECD’s guidelines for multinational companies provide voluntary principles and patterns for the responsible conduct of companies in areas such as labor and industrial relations, human rights, environment, transparency, competition, taxes, and science and technology. For further information, see [www.mre.gov.br/portugues/politica\\_externa/organismos/ocde/diretrizes\\_02.asp](http://www.mre.gov.br/portugues/politica_externa/organismos/ocde/diretrizes_02.asp)

<sup>11</sup> The Global Compact is an initiative taken by the United Nations (UN) aimed at mobilizing the international business community for the promotion of key principles on human rights, labor and environment. This initiative involves United Nations agencies, companies, unions, non-governmental organizations and other partners necessary for the construction of a more inclusive and equitable global market (for further information, see [www.unglobalcompact.org](http://www.unglobalcompact.org) and [www.ethos.org.br/docs/empresas\\_entidades/global\\_compact/index.shtml](http://www.ethos.org.br/docs/empresas_entidades/global_compact/index.shtml))

<sup>12</sup> The United Nations Millennium Declaration is a document approved during the Millennium Summit held September 6-8, 2000 in New York, USA. It is a global commitment to face the most significant challenges in the economic and social fields established as goals to be reached by 2015 (for further information, see [www.undp.org.br/milenio/default.asp](http://www.undp.org.br/milenio/default.asp) or [www.ethos.org.br](http://www.ethos.org.br))

<sup>13</sup> The AA1000 (AccountAbility 1000) is an international standard for accounting and auditing management, and corporate responsibility report. By including the stakeholders in several steps of the process, the organization that uses it gains credibility with its various stakeholders (for further information, see [www.accountability.org.uk](http://www.accountability.org.uk)).

<sup>14</sup> See “*Guia de Elaboração do Balanço Social 2004*” (Social Reporting Guide – 2004), available for download at [www.ethos.org.br/docs/conceitos\\_praticas/guia\\_relatorio/default.htm](http://www.ethos.org.br/docs/conceitos_praticas/guia_relatorio/default.htm).

<sup>15</sup> For further information on social reporting, see the “*Guia de Elaboração do Balanço Social 2005*” (Social Reporting Guide – 2005), available for download at [www.ethos.org.br](http://www.ethos.org.br) and the GRI Sustainability Reporting Guidelines at [www.globalreporting.org](http://www.globalreporting.org).

# Workforce

## DIALOGUE AND PARTICIPATION

- Ethical Commitments
- Participative Management

## RESPECT FOR THE INDIVIDUAL

- Commitment to Children's Future
- Valuing Diversity
- Relations with Outsourced Workers

## DECENT WORK

- Compensation, Benefits and Career Planning Policy
- Concern for Health, Safety and Working Conditions
- Commitment to Professional Development and Employability
- Handling of Dismissals
- Preparation for Retirement

Ethos Indicators 2005

Corresponding Global Compact Principles

## WORKFORCE

### DIALOGUE AND PARTICIPATION

<i>Relations with Unions</i>	1	2	3	4	5	6	7	8	9	10
<i>Participative Management</i>	1	2	3	4	5	6	7	8	9	10

### RESPECT FOR THE INDIVIDUAL

<i>Commitment to Children's Future</i>	1	2	3	4	5	6	7	8	9	10
<i>Valuing Diversity</i>	1	2	3	4	5	6	7	8	9	10
<i>Relations with Outsourced Workers</i>	1	2	3	4	5	6	7	8	9	10

### DECENT WORK

<i>Compensation, Benefits and Career Planning Policy</i>	1	2	3	4	5	6	7	8	9	10
<i>Concern for Health, Safety and Working Conditions</i>	1	2	3	4	5	6	7	8	9	10
<i>Commitment to Professional Development and Employability</i>	1	2	3	4	5	6	7	8	9	10
<i>Handling of Dismissals</i>	1	2	3	4	5	6	7	8	9	10
<i>Preparation for Retirement</i>	1	2	3	4	5	6	7	8	9	10

# Workforce

## DIALOGUE AND PARTICIPATION

### Relations with Unions

#### 7. Considering the workers' participation in unions and its relations with their representatives, the company.

<p>does not put pressure on workers involved in union activities.</p> <p>STAGE 1 <input type="checkbox"/></p>	<p>does not put any kind of pressure and allows union representatives to act freely in the workplace.</p> <p>STAGE 2 <input type="checkbox"/></p>	<p>besides allowing unions to act in the workplace, provides information on working conditions; and company managers periodically meet with unions to take suggestions and negotiate claims.</p> <p>STAGE 3 <input type="checkbox"/></p>	<p>in addition to what was said in the previous stages, has a solid communication channel with the unions and provides them with financial and strategic objectives-related data (whenever they affect the workers) to support the discussions.</p> <p>STAGE 4 <input type="checkbox"/></p>	<p>We have not addressed this issue before.</p> <p><input type="checkbox"/></p> <p>It is not applicable to our company. (Justify)</p> <p><input type="checkbox"/></p>
---	---	--	---	---

Additional Information	Yes	No
7.1. Does the company provide information that affects workers early enough so that the union and the workers may position themselves?		
7.2. Does the company have a collective bargaining with the union of the main category?		
7.3. Does the company have a plant committee or one of corporate reach ensured by a collective labor agreement?		
7.4. In case it is present in different regions, does the company negotiate with the unions of such regions a minimum level of common benefits?		
7.5. Does the company provide basic information on rights and duties of workers, such as collective labor agreement, union dues, etc.?		

## Participative Management

**8. Considering the involvement of employees in the management, the company...**

Provides employees with information about the company and training (integration programs, training on new products and services, workshops and lectures on new policies and strategies, etc.) to enable them to understand and analyze such information.	in addition, provides employees with economic and financial information.	in addition to what was said in stages 1 and 2, has a structured process of discussion and analysis of the economic and financial information with its employees.	provides for the participation of employee representatives in management committees or in strategic decisions, and provides them with the necessary training to participate in the development of these processes.	We have not addressed this issue before.
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/>  It is not applicable to our company. (Justify)

Additional Information	Yes	No
8.1. Are all members of workers' commissions – Internal Commission for Accident Prevention (CIPA), Commission for Prior Conciliation (CCP) , profit sharing commission, etc. – elected by workers without the company's interference?		
8.2. Does the company have formal policies and mechanisms to hear, assess and monitor employees' opinions, concerns, suggestions and criticism with the purpose of gaining new learning and knowledge?		
8.3. Does the company have a program to encourage and acknowledge employees' suggestions for the improvement of internal processes?		

RESPECT FOR THE INDIVIDUAL

Commitment to Children's Future<sup>16</sup>

9. When addressing the rights of children and adolescents<sup>17</sup>, the company...

besides complying with the national laws that prohibit workers under 16 years old (except as an apprentice between 14 and 18 years old), internally discusses the importance of education and the consequences of child labor.	in addition to complying with the national laws that prohibit child labor and internally discussing the issue, has projects for the development of employees' children, encouraging their technical and psychosocial competencies (citizenship, sports, arts).	in addition to what was said in stages 1 and 2, develops or supports projects for the children and adolescents of the community.	coordinates its projects with other community projects and negotiates with the public power in order to favor the children and adolescents.	We have not addressed this issue before.  It is not applicable to our company. (Justify)
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/>

Additional Information:	Yes	No
9.1. Does the company discuss with other companies or present practical suggestions to fight against child labor in its sector (or in general)?		
9.2. Does the company have a specific program to hire apprentices <sup>18</sup> ?		
9.3. Does the company allocate 1% of its Income Tax to contribute to the funds managed by the councils of the Rights of Children and Adolescents <sup>19</sup> ?		
9.4. Does the company encourage its employees to allocate up to 6% of their Income Tax to contribute to the funds managed by the councils of the Rights of Children and Adolescents?		
9.5. Does the company encourage its suppliers and partner companies to allocate 1% of its Income Tax to contribute to the funds managed by the councils of the Rights of Children and Adolescents?		
	2003	2004
9.6. Number of times the company was filed by the Ministry of Labor for use of child labor:		2005

## Valuing Diversity<sup>20</sup>

**10.** By recognizing the ethical obligation of companies to fight against all forms of discrimination and value the opportunities offered by the diversity of our society, the company...

<p>positions itself against discriminatory behavior within the company and in its relations with customers, but has no formal processes to foster diversity.</p>	<p>fosters diversity by means of written rules that prohibit discriminatory practices, ruling on hiring and promotion processes and determining how to address accusations.</p>	<p>besides having written rules, offers specific training on this theme, and uses indicators to identify problematic areas and establish recruitment and promotion strategies.</p>	<p>besides having anti-discrimination rules, use them in hiring and promotion processes, offering training on the theme, and monitoring its employees, also develops activities to value groups that are poorly represented in the company.</p>	<p>We have not addressed this issue before.</p> <hr/> <p>It is not applicable to our company. (Justify)</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

Additional Information		Yes	No
	10.1. Does the company have explicit anti-discriminatory policies (concerning race, gender, age, religion and sexual orientation) for hiring, promotion, training and dismissal of employees?		
	10.2. Does the company have professional training policies aimed at improving the qualification of usually discriminated groups such as the afro-descendants (blacks and mulattos), women or people over 45?		
	10.3. Does the company monitor its workforce seeking equality between men and women regarding participation in management positions?		
	10.4. pay the same wages and grant the same benefits to men and women working in the same position in any hierarchical level?		
	10.5. pay the same wages and grant the same benefits to afro-descendants (blacks and mulattos) and white men and women working in the same position in any hierarchical level?		
	10.6. offer flexible working hours for men and women with children under 6?		

## Workforce

Additional Information		Yes	No	
	10.7. have rules and processes to fight against sexual harassment events that are revealed and duly supported by a formal and neutral structure of accusation and finding of facts?			
	10.8. have a special program for hiring people with special needs <sup>21</sup> ?			
	10.9. offer work opportunities for former prisoners <sup>22</sup> ?			
	10.10. have a policy prioritizing the hiring of people over 45 or unemployed for the last two years?			
	10.11. sponsor community projects aiming to increase the offer of qualified professionals originated from groups that are usually discriminated in the labor market?			
	10.12. carry out an internal census-like process to monitor possible racial inequalities, identifying its applicants or employees, according to the IBGE (Brazilian Institute of Geography and Statistics), as whites, blacks, mulattos, Asians, and indigenous people?			
	2003	2004	2005	
	10.13. Percentage of women in relation to the total number of collaborators:			
	10.14. Percentage of women in management positions in relation to the total number of managers:			
	10.15. Percentage de afro-descendant women (blacks and mulattos) in management positions in relation to the total number of managers:			
	10.16. Percentage de afro-descendant men (blacks and mulattos) in relation to the total headcount:			
	10.17. Percentage de afro-descendant men (blacks and mulattos) in management positions in relation to the total number of managers:			
	10.18. Percentage of employees over 45 in relation to the total number of collaborators:			
	10.19. Average monthly wages for white women in management positions – in reais:			
	10.20. Average monthly wages for afro-descendant women (blacks and mulattos) in management positions – in reais:			
	10.21. Average monthly wages for white men in management positions – in reais:			
	10.22. Average monthly wages for afro-descendant men (blacks and mulattos) in management positions – in reais:			

## Relations with Outsourced Workers

**11. In its relations with outsourced workers and/or providers of these services, the company...**

keeps contractual relationship pursuant to legal parameters of joint responsibility for the compliance with labor and social security duties.	periodically monitors the fulfillment of established requirements, ensuring that the necessary adjustments for the compliance with laws in force are made.	besides monitoring the compliance with laws in force, negotiates with its suppliers so that they provide their employees with wages compatible with those practiced in the market.	offers to the outsourced worker the same health and safety conditions as those enjoyed by the regular employees, as well as access to basic benefits such as transport, meals, nursing home, outpatient care, etc.	We have not addressed this issue before.  It is not applicable to our company. (Justify)
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/>

Additional Information		Yes	No
11.1. Does the company include the outsourced workers in its training and professional development programs?			
11.2. Does the company employ a number of outsourced workers lower than 20% (twenty percent) of the headcount?			
11.3. Does the company have a policy aimed at integrating the outsourced workers into the company's culture, values and principles?			
	2003	2004	2005
11.4. Percentage of outsourced workers in relation to the total workforce:			

DECENT WORK

Compensation, Benefits and Career Planning Policy

12. In its Compensation, Benefits and Career Planning Policy, the company...

<p>seeks to surpass the wage floor agreed with the unions.</p>	<p>regards the employees as human capital, encouraging them through compensation and expenditure on their professional development according to a structured career planning policy, as well as taking into account the necessary skills for their current performance</p>	<p>values potential competencies, encouraging employees through compensation and expenditure on their professional development, as well as taking into account their future capacity for growth and development of new skills</p>	<p>regards the employees as partners, and in addition to valuing potential competencies through compensation and professional development, sets forth mechanisms so that their representatives take part in the formulation of policies on compensation and benefits, professional development and internal mobility.</p>	<p>We have not addressed this issue before.</p> <hr/> <p>It is not applicable to our company. (Justify)</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

Additional Information		Yes	No
	21.1. Does the company's variable compensation account for less than 20% (twenty per cent) of the total payroll?		
	21.2. Does the company have policies with targets aiming to reduce the gap between the highest and the lowest compensation paid by the company (calculated by dividing the highest compensation by the lowest one, in kind, including profit sharing and performance bonuses)?		
	21.3. Has the company, in the last two years, increased the ratio between the lowest wage paid by the company and the minimum wage in force?		
	21.4. Does the company carry out surveys to assess the employees' satisfaction as to its compensation and benefits policy?		

## Workforce

Additional Information		Yes	No
	<b>Does the company provide employees with the benefits listed below regardless of sex, comprising all hierarchical levels?</b>		
	12.5. family health plan?		
	12.6. support to children's education <sup>23</sup> ?		
	12.7. home loan?		
	12.8. day care at the workplace or elsewhere?		
	12.9. the same benefits received by its formally employed workers to those who regularly render services and issue an invoice?		
	<b>In case there is a profit sharing plan in the company:</b>		
	12.10. Has it been established through a negotiation with a workers committee or with the union		
	and in compliance with applicable laws?		
	<b>In case the company has a bonus program:</b>		
	12.11. Has it been established through a negotiation with a workers committee or with the union and in compliance with the applicable law?		
	12.12. Does the company provide the employees with additional bonuses based on sustainability elements, such as medium and long-term success or the achievement of goals related to social and environmental performance?		
		2003	2004
	12.13. Division of the lowest wage paid by the company by the minimum wage in force:		2005
	<b>Regarding the company's profit sharing program:</b>		
	12.14. Percentage of amounts distributed in relation to the total payroll:		
	12.15. Percentage of benefited employees:		
	<b>Regarding the company's bonuses:</b>		
	12.16. Percentage of amounts distributed in relation to the total payroll:		
	12.17. Percentage of benefited employees:		
	12.18. Percentage of shares held by employees:		



## Workforce

Additional Information		Yes	No
13.9. Does the company offer any food and nutrition counseling program?			
13.10. Does the company have a work-and-family balance policy addressing issues concerning working hours and overtime?			
13.11. Does the company have an overtime compensation policy for all employees, including middle and senior management?			
	2003	2004	2005
13.12. Average overtime rate by employee/year:			
13.13. Average number of occupational accidents by employee/year:			
13.14. Percentage of accidents resulting in leave of absence for employees and/or outsourced workers:			
13.15. Percentage of accidents resulting in mutilation or other harm to the physical integrity of employees and/or outsourced workers, with permanent removal (including RSI – Repetitive Strain Injury):			
13.16. Percentage of accidents resulting in death of employees and/or outsourced workers:			

## Commitment to Professional Development and Employability

**14. Aiming to develop its human resources, the company...**

organizes occasional training activities focused on the performance of specific tasks.	offers regular training and development activities, aiming at continuous improvement of its personnel and taking into account the application in their current positions.	in addition to providing continuous training, offers scholarships or similar support for the acquisition of knowledge with a positive impact on its employees' employability, regardless of the application in their current positions.	provides all hierarchical levels with continuous training and offers scholarship or similar support for the acquisition of knowledge with a positive impact on its employees' employability regardless of the application in their current positions.	We have not addressed this issue before.  <div style="border: 1px solid black; height: 20px; width: 50px; margin: 5px auto;"></div> It is not applicable to our company. (Justify)
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/>

Additional Information		Yes	No
14.1. Does the company offer a (comprehensive and/or functional) program for eradication of illiteracy, basic education or education for the youth and adults ("supletivo") to its employees with pre-established goals and resources <sup>30</sup> ?			
14.2. Does the company have a mapping program to identify potential competencies to be developed?			
14.3. Does the company include in its development policies programs that promote consistency of the organization's ethical values and principles with its employees' individual values and principles?			
14.4. Does the company have any career planning counseling program that help employees to think over their current positions and identify long-term goals?			
14.5 Considering its social role regarding the trainees, does the company provide them with good working conditions, learning and professional and personal development in their respective study areas and with due monitoring?			

## Workforce

	2003	2004	2005
14.6. Percentage of illiterate employees within the workforce:			
14.7. Number of professional development hours per employee/year:			
14.8. Percentage of gross income spent on professional development and education:			

## Handling of Dismissals

### 15. Faced with the need to reduce payroll costs, the company...

seeks to avoid dismissals, reviewing alternatives to restrain and reduce costs.	in addition, carries out discussions with employees and reviews social and economic criteria (age, marital status and dependents) in order to guide and define priorities.	allows access to information that grounded the decisions made and offers advantages for voluntary dismissal	offers outplacement support and/or funds retraining as well as the continuation of benefits to all dismissed workers in all hierarchical levels.	We have not addressed this issue before.
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/> It is not applicable to our company. (Justify)

Additional Information	Yes	No
15.1. Has the company faced labor claims related to dismissals in the last three years?		
15.2. Does the company offer program of voluntary dismissal with incentives?		
15.3. Does the company periodically monitor and review the employees' turnover and have a policy to minimize and improve this indicator?		
15.4. Does the company seek to establish a structured dialogue with local government authorities, experts, NGOs and unions to know, understand, foresee and reduce the impact of a likely closing of business units or plants, or a likely need to cut personnel?		

## Workforce

Additional Information		Yes	No
	15.5. Does the company seek to establish partnerships with specialized organizations in order to develop training programs and encourage entrepreneurship?		
	15.6. Does the company seek to consult with other companies the possibility of other solutions such as the temporary transfer of redundant employees in case there is a need to cut personnel?		
	15.7. Considering the need to cut personnel, does the company make plan on communicating to the remaining employees the reasons that led to the decisions made?		
		2003	2004
	15.8. Number of employees at year end:		
	15.9. Total dismissal number in the year:		
	15.10. Total hiring number in the year:		
	15.11. Percentage of dismissed employees over 45 years of age in relation to total dismissal number:		
	15.12. Percentage of new labor claims per total dismissal number in the year:		

## Preparation for Retirement

**16. Aiming to prepare its employees for retirement, the company...**

offers basic retirement information.	advises and offers regular guidance regarding changes in laws, alternatives and administrative procedures for retirement.	carries out systematic activities including (collective and individual) guidance, counseling and preparation for retirement, discussing its psychological and financial planning aspects.	besides having an internal systematic preparation program, offers opportunities of deploying retired workers capacity.	We have not addressed this issue before.
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/>
				It is not applicable to our company. (Justify)

Additional Information	Yes	No	
16.1. Does the company offer a closed pension fund program to all its employees?			
16.2. Does the company involve employees' families in the retirement preparation program?			
16.3. Does the company take part in the preparation of public policy focused on the elderly?			
16.4. Does the company take part in or support programs as well as public or private campaigns valuing the elderly?			
	2003	2004	2005
16.5. Number of employees that took part in retirement preparation programs:			
16.6. Number of leaders and managers trained in issues regarding the emotional impact of retirement and the importance of employee's preparation:			

NOTES

<sup>16</sup> For further information on labor-related themes, see the website of DIEESE (Inter Trade union Department of Statistics and Socio-Economic Studies): [www.dieese.org.br](http://www.dieese.org.br).

<sup>17</sup> See the Ethos Institute manual “O Que as Empresas Podem Fazer pela Criança e pelo Adolescente” (What Companies Can Do for the Children and the Adolescent), available for free download at [www.ethos.org.br](http://www.ethos.org.br).

<sup>18</sup> For further information on the rights of children and adolescents, see the Fundação Abrinq website ([www.abrinq.org.br](http://www.abrinq.org.br)).

<sup>19</sup>All the medium size and large companies shall hire apprentices at a minimum of 5% and maximum of 15% of the total number of employees whose duties require professional qualification. The micro and small companies do not have to hire apprentices, but may do so, thus contributing to the adolescents’ professional development. For further information, see [www.leidoaprendiz.org.br](http://www.leidoaprendiz.org.br).

<sup>20</sup> For further information on the councils of Rights of Children and Adolescents, see [www.fundabrinq.org.br/index.php?pg=biblioteca](http://www.fundabrinq.org.br/index.php?pg=biblioteca).

<sup>21</sup> See the Ethos Institute publications “Como as Empresas Podem (e Devem) Valorizar a Diversidade” (How Companies Can (and Must) Value Diversity”, “O Compromisso das Empresas com a Valorização da Mulher” (Companies’ Commitment to Valuing the Women), “Perfil Social, Racial e de Gênero das 500 Maiores Empresas do Brasil e Suas Ações Afirmativas – Pesquisa 2003” (Social, Racial and Gender Profile of the 500 Biggest Companies in Brazil and their Affirmative Actions – 2003 Research), available for free download at [www.ethos.org.br](http://www.ethos.org.br).

<sup>22</sup> See Ethos Institute Manual “O Que as Empresas Podem Fazer pela Inclusão das Pessoas com Deficiência” (What Companies Can Do for the Inclusion of People with Special Needs) available for free download at [www.ethos.org.br](http://www.ethos.org.br).

<sup>23</sup> See the Ethos Institute Manual “What Companies Can Do for the Recovery of Prisoners”, available for free download at [www.ethos.org.br](http://www.ethos.org.br).

<sup>24</sup> See the Ethos Institute manuals “O que as Empresas Podem Fazer pela Criança e pelo Adolescente” (What Companies Can Do for the Children and

the Adolescents) and “O que as Empresas Podem Fazer pela Educação” (What Companies Can Do for Education), available for free download at [www.ethos.org.br](http://www.ethos.org.br).

<sup>25</sup> The SA8000 is the first standard aimed at the improvement of working conditions, comprising the main workers’ rights (health and safety, freedom of association, maximum working hours, compensation, protection against forced labor, discrimination and child labor), and whose compliance is verified by independent auditors. The SA8000 follows the ISO 9000 and ISO 14000 patterns, which facilitates its implementation by companies that are familiar with this system. (For further information see at [www.cepaa.org](http://www.cepaa.org)).

<sup>26</sup> Standard created by British Standards Institution (BSI) on occupational health and safety management system (For further information see [www.bsi-global.com/Small+Business/Standards/Buildings/bs8800.xalter](http://www.bsi-global.com/Small+Business/Standards/Buildings/bs8800.xalter)).

<sup>27</sup> The OHSAS 18001 is a set of standards for the evaluation of occupational health and safety for health and safety management systems. Its purpose is to help companies in the control of employees’ health and safety risks, and it was developed in response to the need for a recognized evaluation and certification standard. (For further information see [www.ohsas-18001-occupational-health-and-safety.com/index.htm](http://www.ohsas-18001-occupational-health-and-safety.com/index.htm)).

<sup>28</sup> See Ethos Institute manual “Como as Empresas Podem Investir na Saúde da Mulher” (How Companies Can Invest in Women’s Health), available for free download at [www.ethos.org.br](http://www.ethos.org.br).

<sup>29</sup> Moral harassment “is the exposure of workers (male and female) to humiliating and embarrassing, repetitive and enduring situations during the working day and in the exercise of his/her duties; it being more common in authoritarian and asymmetric hierarchical relations where negative behavior, inhuman and non-ethical relations prevail for a long time, on the part of one or more superiors regarding one or more subordinates, thus undermining the victim’s relationship with the work environment and the organization, compelling such person to quit the job”. (Source: [www.assediomoral.org](http://www.assediomoral.org)).

<sup>30</sup> See the Ethos Institute manual “O Que as Empresas Podem Fazer pela Educação” (What Companies Can Do for Education), available for free download at [www.ethos.org.br](http://www.ethos.org.br).

# Environment

## RESPONSIBILITY FOR FUTURE GENERATIONS

- Company's Commitment to Environmental Quality Improvement
- Environmental Education

## ENVIRONMENTAL IMPACT MANAGEMENT

- Environmental Impact and Product and Service Life Cycle Management
- Forest Economics Sustainability
- Inputs and Waste Reduction

Ethos Indicators 2005

Corresponding Global Compact Principles

### ENVIRONMENT

#### RESPONSIBILITY FOR FUTURE GENERATIONS

<i>Company's Commitment to Environmental Quality Improvement</i>	1	2	3	4	5	6	7	8	9	10
<i>Environmental Education</i>	1	2	3	4	5	6	7	8	9	10

#### ENVIRONMENTAL IMPACT MANAGEMENT

<i>Environmental Impact and Product and Service Life Cycle Management</i>	1	2	3	4	5	6	7	8	9	10
<i>Forest Economics Sustainability</i>	1	2	3	4	5	6	7	8	9	10
<i>Inputs and Waste Reduction</i>	1	2	3	4	5	6	7	8	9	10

# Environment

RESPONSIBILITY  
FOR FUTURE  
GENERATIONS

## Company's Commitment to Environmental Quality Improvement

**17.** In order to deal with the environmental impacts resulting from its activities in a responsible manner, the company...

<p>in addition to strictly complying with the parameters and requirements set forth by the national laws in force, develops internal programs for environmental improvement.</p>	<p>in addition to complying with the law, prioritizes preventive policies and has an area or committee in charge of environment.</p>	<p>addresses the environmental issue as an inter-departmental and systemic theme, including it in its strategic planning</p>	<p>develops new businesses - or new business models for the existing businesses - taking into account, from scratch, the principles and opportunities related to environmental sustainability</p>	<p>We have not addressed this issue before.</p> <hr/> <p>It is not applicable to our company. (Justify)</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

Additional Information		Yes	No
	17.1. Does the company have a person in charge of the environmental area taking part in its strategic decisions?		
	17.2. Does the company take part in local or regional committees/councils to discuss environmental issues with the government and community?		
	17.3. Does the company contribute to the conservation of biodiversity through project(s) for the conservation of protected areas and/or through programs of protection to endangered species?		
	17.4. Does the company have a policy, program and specific processes of environmental conservation to operate in protected or environmentally sensitive areas?		
	17.5. Does the company have an explicit policy banning the use of materials and inputs deriving from illegal exploration of natural resources (such as wood, non-timber forest products, animals, etc.)		
	17.6. Does the company have mapping, analysis and systems action processes aiming at environmental quality improvement?		

## Environmental Education and Awareness

**18. Aiming to contribute to the public awareness raising regarding the environmental challenges resulting from human activities, and to instill environmental responsibility values, the company...**

performs environmental educational actions and employees' training on the theme occasionally or by virtue of external pressure (such as government requirements, supply crises, etc.)	regularly performs environmental educational activities focused on the workforce, providing information and fostering discussions.	in addition to internal campaigns, performs environmental awareness and educational campaigns focused on employees' families and the surrounding community.	in addition to performing campaigns, takes part in or supports educational projects in partnership with non-governmental and environmental organizations, acting as a social leader in favor of this cause.	We have not addressed this issue before.  It is not applicable to our company. (Justify)
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/>

Additional Information	Yes	No
18.1. Does the company periodically develop internal campaigns aiming at water and energy consumption reduction?		
18.2. Does the company periodically develop internal educational campaigns aiming at conscious consumption and materials recycling?		

**ENVIRONMENTAL  
IMPACT MANAGEMENT**

**Environmental Impact and Product and Service Life Cycle Management**

**19. Considering the environmental impacts caused by its processes, products and services, the company...**

<p>carries out environmental impact assessment in compliance with the national laws in force, and focuses its preventive action on the processes offering potential damage to the health and risk to the safety of its employees.</p>	<p>in addition to complying with legal requirements, knows and develops actions to prevent the main environmental impacts caused by its processes, products and services, and regularly carries out control and monitoring activities</p>	<p>has standardized and formalized environmental management systems, including broad identification of risks, action plan, resources allocation, employees training and auditing.</p>	<p>in addition to having an environmental management system, carries out impact assessment throughout the production chain, sets up partnerships with suppliers aiming at improving their environmental management processes, and takes part in the product final disposal and post-consumption processes.</p>	<p>We have not addressed this issue before.</p> <hr/> <p>It is not applicable to our company. (Justify)</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

Additional Information		Yes	No
	19.1. Does the company have an environmental emergency plan describing all its processes, products and services involving risky situations, and periodically trains its employees to face such situations?		
	19.2. Does the company have a monitoring policy and system aiming at increasing environmental performance of logistics and fleet management (both for company's vehicles and contractors)?		
	19.3. Has the company developed a waste management program with the customer's participation, such as toxic materials collection and post-consumption recycling?		
	19.4. Does the company provide its consumers and customers with detailed information about the environmental damage resulting from the use and final disposal of its products?		

## Environment

Additional Information	Yes	No	
19.5. Does the company discuss with employees, consumers and customers, suppliers and the community the environmental impacts caused by its products and services?			
19.6. Does the company prioritize the contracting of suppliers with proven good environmental conduct?			
<b>Average number of events, filings and/or fines for environmental protection rules violation:</b>			
	2003	2004	2005
19.7. Low gravity:			
19.8. Medium gravity:			
19.9. High gravity:			

## Forest Economics Sustainability <sup>31</sup>

### 20. Aiming to contribute to conservation and fight against illegal and predatory exploitation of our forests, the company...

<p>acknowledges the importance of checking both the origin and the production chain of timber and forest inputs<sup>32</sup> used in its daily operations and/or production process, but has neither internal policy nor specific program.</p>	<p>has either internal policy or specific program for checking both the origin and the production chain of timber and forest inputs used in its daily operations and/or production process.</p>	<p>has certified the origin and the chain of custody<sup>33</sup> of timber and forest inputs used in its daily operations and/or production</p>	<p>process, facilities and/or company products have the origin and the chain of custody certification.</p>	<p>We have not addressed this issue before.</p> <hr/> <p>It is not applicable to our company. (Justify)</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>



## Environment

Additional Information	Yes	No	
21.1. Has the company taken actions aiming at the use of renewable energy sources?			
21.2. Has the company taken actions aiming at the control of pollution caused by its own vehicles or contractors' ones?			
<b>Does the company have any monitoring system with specific goals aiming at:</b>			
21.3. energy efficiency increase?			
21.4. water consumption reduction?			
21.5. solid residues generation reduction?			
21.6. reduction in the emissions of CO <sub>2</sub> and other gases that cause the greenhouse effect into the atmosphere?			
	2003	2004	2005
21.7. Total expenditure in environmental improvement programs and projects (in reais):			
21.8. Percentage of gross income spent in environmental improvement programs and projects:			
21.9. Annual energy consumption (in kWh):			
<b>Fossil fuels annual consumption:</b>			
21.10. gasoline/diesel (in liters):			
21.11. fuel oil (in tons):			
21.12. gas – LPG/NG (in m <sup>3</sup> ):			
21.13. Annual water consumption (in m <sup>3</sup> ):			
21.14. Average annual volume (in tons) of CO <sub>2</sub> and other gases that cause the greenhouse effect into the atmosphere:			
21.15. Annual amount (in tons) of solid residues generated (trash, refuse, debris, etc.):			

### NOTES

<sup>31</sup> See the Ethos Institute manual “O Compromisso das Empresas com o Meio Ambiente – A Agenda Ambiental e a Sustentabilidade da Economia Florestal, maio/2005” (Companies Commitment to the Environment – The Environmental Agenda and the Forest Economics Sustainability, May 2005), available for free download at [www.ethos.org.br](http://www.ethos.org.br).

<sup>32</sup> Examples of products from the forest: pulp for paper and packaging; timber for furniture, pencils, floors, civil construction, among others. Besides these products, there are also non-timber products such as oils, herbs and fruits used in the manufacturing of several products such as pharmaceutical, food, cosmetics, etc. For further information see [www.compradores.org.br](http://www.compradores.org.br) and [www.amazonia.org.br](http://www.amazonia.org.br).

<sup>33</sup> One of the most important certifications is conferred by FSC. The FSC (Forest Stewardship Council) aims to disseminate good forest management practices according to principles and criteria that integrate ecological protection with social benefits and economic feasibility. The FSC seal attests that the timber (or another forest input) used in a product derives from a sustainably managed forest – ecologically, socially, and economically – and in compliance with the laws in force. The seal is a tool to guide the conscious consumer to choose a product that does not harm the environment and contributes to social and economic development. The seal also guides the purchaser — retailer or wholesaler — to choose a distinguished, value added product, able to conquer a more demanding public, and therefore, open new markets. Intermediate or end products that make use of forest raw-materials bearing the FSC Chain of Custody seal offer their raw-materials traceability from the forest to the end consumer (For further information see [www.fsc.org.br](http://www.fsc.org.br)).

# Suppliers

## SELECTION, ASSESSMENT AND PARTNERSHIP WITH SUPPLIERS

- Criteria Used in Selection and Assessment of Suppliers
- Child Labor in the Production Chain
- Forced Labor (or Similar to Slavery) in the Production Chain
- Support to Supplier Development

Ethos Indicators 2005	Corresponding Global Compact Principles
-----------------------	---

### SUPPLIERS

SELECTION, ASSESSMENT AND PARTNERSHIP WITH SUPPLIERS	1	2	3	4	5	6	7	8	9	10
<i>Criteria Used in Selection and Assessment of Suppliers</i>	1	2	3	4	5	6	7	8	9	10
<i>Child Labor in the Production Chain</i>	1	2	3	4	5	6	7	8	9	10
<i>Forced Labor (or Similar to Slavery) in the Production Chain</i>	1	2	3	4	5	6	7	8	9	10
<i>Support to Supplier Development</i>	1	2	3	4	5	6	7	8	9	10

# Suppliers

## SELECTION, ASSESSMENT AND PARTNERSHIP WITH SUPPLIERS

### Criteria used in Selection and Assessment of Suppliers

#### 22. In order to regulate its relations with suppliers and partners, the company...

<p>has internal policies to select and assess suppliers and partners. Such policies are known by the parties involved and based only on factors such as quality, price and delivery term.</p>	<p>has transparent rules for selection and assessment of suppliers that include criteria and requirements related to the compliance with labor, social security and tax laws.</p>	<p>in addition to basic criteria of compliance with the laws, has rules for selection and assessment of suppliers that include specific social responsibility criteria, such as prohibition of child labor, proper work relations and adoption of environmental practices.</p>	<p>in addition to the previously described criteria, demands that its suppliers make use of the same social responsibility requirements in dealing with their own suppliers, and that such criteria be periodically monitored.</p>	<p>We have not addressed this issue before.</p> <hr/> <p>It is not applicable to our company. (Justify)</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

Additional Information		Yes	No
	22.1. When selecting suppliers (or developing new suppliers), does the company adopt as a criterion the effective use of ethical procedures in the management of private information obtained from its interaction with customers or the market in general?		
	22.2. Does the company have an explicit policy or a specific corporate social responsibility program for the supply chain?		
	22.3. Does the company regularly publish social reports showing that corporate social responsibility issues are being complied with and implemented in its production chain?		
	22.4. Does the company discuss social responsibility issues with its suppliers aiming at their training and adjustment to its criteria?		
	22.5. Does the company set a formal deadline for its suppliers to conform to its social responsibility criteria?		
	22.6. When requiring social responsibility practices from its suppliers, does the company pay them visits to inspect such practices?		

## Suppliers

Additional Information	Yes	No	
22.7. Does the company know in depth the source of raw materials, inputs and products used in its production or daily operations, and is it sure that the human rights and environment are respected in such sources?			
22.8. Does the company adopt purchasing criteria that take into account the source guarantee to avoid purchasing of pirate or forged products or those resulting from cargo robbery?			
	2003	2004	2005
22.9. Percentage of suppliers receiving visits to inspect social responsibility practices:			
22.10. Training, courses, lectures, or meetings on social responsibility practices offered to suppliers:			

## Child Labor in the Production Chain<sup>34</sup>

### 23. In its relations with suppliers and partners, the company...

<p>has formal policies with the purpose of contributing to the abolition of child labor, discusses the issue with suppliers, and encourages them to comply with the laws.</p>	<p>in addition to discussing the issue, has a specific provision on child labor prohibition in its contracts.</p>	<p>in addition to the contractual provisions prohibiting child labor, monitors its fulfillment.</p>	<p>organizes programs and activities aimed at the abolition of child labor in its production chain, including its prohibition in suppliers' contracts with third parties.</p>	<p>We have not addressed this issue before.</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p>It is not applicable to our company. (Justify)</p> <p><input type="checkbox"/></p>

## Suppliers

Additional Information		Yes	No
23.1. Does the company have as a practice to carry out periodical surveys, verifications, and reports on its production chain, performing in loco inspections and requiring evidence that there is no child labor at all?			

## Forced Labor (or Similar to Slavery) in the Production Chain<sup>35</sup>

### 24. In its relations with suppliers and partners, the company...

has formal policies with the purpose of contributing to the elimination of forced labor, discusses the issue with suppliers, and encourages them to comply with the laws.	in addition to discussing the issue, has a specific provision on forced labor prohibition in its contracts.	in addition to the contractual provisions prohibiting forced labor, monitors its fulfillment.	organizes programs and activities aimed at the elimination of forced labor in its production chain, including its prohibition in suppliers' contracts with third parties.	<p>We have not addressed this issue before.</p> <p><input type="checkbox"/></p> <p>It is not applicable to our company. (Justify)</p> <p><input type="checkbox"/></p>
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/>

Additional Information		Yes	No
24.1. Does the company have as a practice to carry out periodical surveys, verifications, and reports on its production chain, performing in loco inspections and requiring evidence that there is no forced labor at all?			
		2003	2004
24.2. Number of filings the company received from the Ministry of Labor concerning the use of forced labor:			2005

## Support to Suppliers Development<sup>36</sup>

**25. In its relations with suppliers of equal or smaller size, the company...**

negotiates with transparency and establishes contractual relationship based only on business criteria.	contributes to the improvement of suppliers' management standards, providing information and joint training activities.	in addition to contributing to the improvement of suppliers' management, maintains stable and long-term relations with them, and uses negotiation criteria that promote their future growth.	in addition to contributing to the growth of their suppliers of equal or smaller size, encourages and fosters suppliers' engagement in social and environmental projects.	We have not addressed this issue before.  It is not applicable to our company. (Justify)
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/>

Additional Information	Yes	No
25.1. Does the company include among its suppliers individuals or groups from the local community, such as cooperatives, residents associations and organizations with income generation projects for usually excluded groups (indigenous populations, people with special needs, etc.)?		
25.2. Does the company support organizations that practice and promote the Fair Trade <sup>37</sup> ?		
25.3. Does the company take as a rule the fair treatment of suppliers, prioritizing the small supplier (with a fair and punctual compensation, quality in the relationship, qualification and technology transfer programs, etc.)?		
25.4. Does the company encourage the creation of suppliers' networks or cooperatives, helping them to conform to new supply standards?		
25.5. Does the company have a purchasing policy favoring suppliers with social and environmental certification (such as the SA8000 <sup>38</sup> , ISO 14000 <sup>39</sup> , FSC <sup>40</sup> , FLO <sup>41</sup> , etc.)?		
25.6. Does the company have formal mechanisms enabling its values and principles to be transferred to the supply chain such as good working conditions, lack of child and forced labor (or similar to slavery), environment protection, gender equality, transparency, participation and accountability?		
25.7. Does the company have an ombudsman for suppliers or a similar function to ensure a partnership relationship with this stakeholder?		

## NOTES

<sup>34</sup> Convention (138) concerning minimum age for admission to employment adopted by ILO in 1973, aims to establish minimum age for admission to employment as a means to prevent and abolish child labor. It is currently part of the eight ILO conventions identified as fundamental for the promotion of human rights at work. Source: [http://www.mre.gov.br/portugues/politica\\_externa/temas\\_agenda/desenvolvimento/trabalho\\_oit.asp](http://www.mre.gov.br/portugues/politica_externa/temas_agenda/desenvolvimento/trabalho_oit.asp) (Ministry of Foreign Relations).

<sup>35</sup> Convention 29, Article 2 on Forced or Compulsory Labor – For the purposes of this Convention the term “forced or compulsory labour” shall mean all work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily. For further information on forced labor see [www.ilo.org/public/portuguese/region/ampro/brasil/trabalho\\_foracado/oit/faq/p1.htm](http://www.ilo.org/public/portuguese/region/ampro/brasil/trabalho_foracado/oit/faq/p1.htm).

<sup>36</sup> See the Ethos Institute manual “Como Fortalecer a Responsabilidade Social nas Relações entre Grandes e Pequenas Empresas” (How to Strengthen Social Responsibility in the Relationship Between Large and Small Companies), available for free download at [www.ethos.org.br](http://www.ethos.org.br).

<sup>37</sup> Fair Trade is an international movement, which besides being fair is also ethical and solidary, based on principles such as abolition of child and slave labor, elimination of race, gender and religious discrimination, people’s health preservation and environment conservation. (For further information see [www.facesdobrasil.org.br](http://www.facesdobrasil.org.br).)

<sup>38</sup> See note 27.

<sup>39</sup> It is a series of standards that help companies to establish and implement an environmental management system, providing the requirements to be considered for auditing and certification purposes. Based on methods and analyses, the ISO 14000 seeks to ensure that a certain producer of goods or services makes use of management processes and specific procedures aiming at the reduction of environmental damage (For further information see [www.iso.org/iso/en/iso9000-14000/iso14000/iso14000index.html](http://www.iso.org/iso/en/iso9000-14000/iso14000/iso14000index.html)).

<sup>40</sup> The FSC (Forest Stewardship Council) aims to disseminate good forest management practices according to principles and criteria that integrate ecological protection with social benefits and economic feasibility. The FSC seal attests that the timber (or another forest input) used in a product derives from a sustainably managed forest – ecologically, socially, and economically – and in compliance with the laws in force. The seal is a tool to guide the conscious consumer to choose a product that does not harm the environment and contributes to social and economic development. The seal also guides the purchaser — retailer or wholesaler — to choose a distinguished, value added product, able to conquer a more demanding public, and therefore, open new markets. (For further information see [www.fsc.org.br](http://www.fsc.org.br)).

<sup>41</sup> FLO (Fair Trade Labeling Organizations) is an international organization for fair trade products certification.

# Consumers and Customers

## SOCIAL DIMENSION OF CONSUMPTION

- Business Communication Policy
- Excellence in Customer Service
- Knowledge and Management of Potential Harm Caused by Products and Services

Ethos Indicators 2005

Corresponding Global Compact Principles

## CONSUMERS AND CUSTOMERS

### SOCIAL DIMENSION OF CONSUMPTION

<i>Business Communication Policy</i>	<b>1</b>	<b>2</b>	3	4	5	6	7	8	9	<b>10</b>
<i>Excellence in Customer Service</i>	1	2	3	4	5	6	7	8	9	10
<i>Knowledge and Management of Potential Harm Caused by Products and Services</i>	1	2	3	4	5	6	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>

# Consumers and Customers

CONSUMPTION  
SOCIAL DIMENSION42

## Business Communication Policy

### 26. Considering its business communication influence on the building of an image of credibility and trust, the company...

<p>focuses its communication strategies on objectives related to sales volumes and short-term financial results.</p>	<p>has a formal communication policy aligned with its values and principles, which covers all its communication materials, both internally and externally.</p>	<p>in addition to having a comprehensive communication policy, aligned with its values and principles, seeks to encourage the communication between customers/consumers and the company, and clarify innovative or controversial aspects of its products and services, as well as warn about potentially harmful effects and care required in their use.</p>	<p>in addition to having a communication policy, and clarifying and warning about potentially harmful effects and care required in the use of its products and services, establishes partnerships with suppliers, distributors, technical support, and consumers' representatives, aiming at the development of a culture of responsibility and transparency in the communication with consumers and customers.</p>	<p>We have not addressed this issue before.</p> <hr/> <p>It is not applicable to our company. (Justify)</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

Additional Information		Yes	No
	26.1. Does the company always review and update its communication materials directed to consumers/customers (such as labels, packaging, formulae, operating manuals, instructions for use, warranty terms, advertising materials, among others) to make the relationship more transparent and the use of its products safer?		
	26.2. Does the company draw the attention of the customer/consumer for changes in the characteristics (composition, quality, terms, weight, price, etc.) of its products or services?		
	26.3. Does the company have a formal policy against advertising that portrays children, adolescents, afro-descendants, women or any individual in discriminatory, embarrassing, disrespectful or risky situations?		
	26.4. Does the company carry out a previous analysis of advertising campaigns to check compliance with its ethical values and with the consumer laws?		

## Consumers and Customers

Additional Information	Yes	No	
26.5. Has the company had, in the last 3 years, any advertising material object of complaints by customers, suppliers or competitors?			
<b>As regards the Consumer Code violations</b>			
26.6. Has the company ever had products fined for non-compliance with regulations concerning information and labeling?			
26.7. Has the company, in the past three years, been denounced or punished by agencies such as Procon (consumer protection agency), Vigilância Sanitária (sanitary surveillance), IPEM (weight and measure institute), etc?			
<b>Regarding Consumer Code violations:</b>			
	2003	2004	2005
26.8 – number of administrative proceedings – Procon, Vigilância Sanitária, Ipem, etc.:			
26.9 – number of (civil and criminal) law suits filed:			

## Excellence in Customer Service

### 27. Regarding its commitment to customers/consumers service quality, the company...

<p>has a basic customer service, broadly divulged and focused on providing information and resolving individual claims.</p>	<p>provides easy access for the consumer/customer to services of their interest, records and communicates internally individual consumer's/customer's claims, resolving them quickly and instructing the consumer/customer on the measures taken.</p>	<p>in addition to quickly recording requests and resolving claims, has processes including the search for the causes of problems and the use of such information to improve services and products quality.</p>	<p>takes proactive actions establishing communication channels with consumers/customers, free of charge and easily accessed, and includes their requests and expectations in products and services development and in communication materials review.</p>	<p>We have not addressed this issue before.</p> <hr/> <p>It is not applicable to our company. (Justify)</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

## Consumers and Customers

Additional Information		Yes	No	
	27.1. Does the company have an ombudsman or a similar function for consumers?			
	27.2. Does the company have a Customer Service Department or another specific way to receive and forward suggestions, opinions and complaints concerning its products and services?			
	27.3. Does the company provide continuous training to its customer service staff aiming at an ethical and respectful relationship regarding consumer rights?			
	27.4. Does the company train and encourage its customer service staff to acknowledge faults and act quickly and independently to solve problems?			
	27.5. Does the company continuously warn its customer service staff and related areas about the importance of ethical procedures in the management of private information obtained from its interaction with consumers, customers or users?			
	27.6. Is the customer service monitored by indicators, and does it play a role in the decision-making processes of the company?			
	27.7. Does the company use solely truthful arguments when selling products and services?			
	27.8. 27.8. Does the company have explicit anti-bribery policy for achieving a buying decision for its products or services?			
		2003	2004	2005
	27.9 – Total calls answered by the Customer Service:			
	27.10 – Percentage of complaints in relation to total calls answered by the Customer Service:			
	27.11 – Percentage of complaints not answered by the Customer Service:			
	27.12 – Average waiting time on the Customer Service phone until the beginning of service (in minutes):			
	27.13 – Number of innovations implemented as a result of an action of the ombudsman or another customer service:			

## Knowledge and Management of Potential Harm Caused by Products and Services

**28. Regarding knowledge and management of potential damage caused by its products and services<sup>43</sup>, the company...**

carries out occasional technical studies and research on potential harm to consumers/customers caused by its products and services.	carries out technical studies and research on potential risks, discloses such information to business partners, and quickly takes preventive or corrective measures.	makes available detailed information and training to internal personnel and external partners for the adoption of quick and efficient preventive and corrective measures, and commits both to transparency (also with the consumer) and integrated response in the event of crisis.	carries out research and works together with suppliers and distributors, consumers, competitors and government, aiming at continuous products and services improvement, replacing components, technologies and procedures to minimize health and safety risks, avoid pain and suffering and ensure consumer/customer privacy.	We have not addressed this issue before.
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/>

Additional Information		Yes	No
28.1. Does the company have a specific program focused on the health and safety of the consumer of its products and services?			
28.2. Does the company have quick internal systems and train its public relations department to provide a quick and transparent response in the event of a crisis?			
28.3. Has the company been sued in the last three years for not complying with regulations related to consumer/customer health and safety?			
28.4. Has the company had products taken out of the market in the last five years because of pressure exercised by customers/consumers or their protection agencies?			
28.5. Does the company have products/services prohibited in other countries and still sold in Brazil or exported?			
28.6. Does the company have a formal policy on privacy protection and/or a consumer's/customer's or user's private information management system?			

## Consumers and Customers

Additional Information	Yes	No
28.7. Does the company inform to the customer the purpose of gathering personal data before doing so?		
28.8. Does the company request only relevant personal information and nothing beyond the purposes for which the company declare their need?		
28.9. Does the company give the customer's file information to third parties only upon the customer's authorization?		
28.10. Does the company have a data bank policy that enables the inclusion, change and deletion of consumers, customers or users data?		
28.11. Does the company keep complaint records concerning disrespect for the customer's privacy, and are they regularly reviewed?		

## NOTES

<sup>42</sup> See the *Fundação de Proteção e Defesa do Consumidor (Foundation for Consumer Protection and Defense)* – Procon website at [www.procon.sp.gov.br](http://www.procon.sp.gov.br).

<sup>43</sup> The main source of harm to customers caused by service providers is disclosure of personal data used in their business transactions. It is important to take this aspect into account in the self-assessment.

# Community

## RELATIONS WITH THE LOCAL COMMUNITY

- Management of the Company's Impact on the Surrounding Community
- Relations with Local Organizations

## SOCIAL ACTION

- Social Action Funding
- Company's Engagement in Social Action

Ethos Indicators 2005	Corresponding Global Compact Principles
-----------------------	---

## COMMUNITY

RELATIONS WITH THE LOCAL COMMUNITY										
<i>Management of the Company's Impact on the Surrounding Community</i>	<b>1</b>	<b>2</b>	3	4	5	6	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<i>Relations with Local Organizations</i>	<b>1</b>	2	3	4	5	6	7	8	9	<b>10</b>
SOCIAL ACTION										
<i>Social Action Funding</i>	<b>1</b>	2	3	4	5	6	7	8	9	<b>10</b>
<i>Company's Engagement in Social Action</i>	<b>1</b>	2	3	4	5	6	7	8	9	<b>10</b>

# Community

## RELATIONS WITH THE LOCAL COMMUNITY

### Management of the Company's Impact on the Surrounding Community

**29.** Considering its potential impacts on the community needs (health and leisure centers, day care centers, public transportation, vehicle traffic, etc.), the company...

<p>seeks to take corrective measures aiming to solve complaints and claims from the community.</p>	<p>has an in-depth knowledge of its impacts on the community, has a structured process to record complaints and claims, and holds regular meetings to inform local leaders about measures taken.</p>	<p>has a formal policy on anticipating community claims and providing information on current and future impacts of its activities, and involves the community in problem-solving.</p>	<p>in addition to having a formal policy on community relations, has permanent committees or work groups, in which local leaders take part, to review its activities and monitor its impacts.</p>	<p>We have not addressed this issue before.</p> <p>It is not applicable to our company. (Justify)</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

Additional Information		Yes	No
	29.1. Does the company recognize the surrounding community as an important stakeholder in its decision-making processes?		
	29.2. Does the company take active part in the discussion and solution of community problems?		
	29.3. Does the company contribute to infrastructure or improvements that may be enjoyed by the local community (housing, roads, bridges, schools, hospitals, etc.)?		
	29.4. Does the company have a program to hire in its activities, as applicable, the highest possible number of local people, providing them with education to increase the qualification level of the surrounding community in partnership with unions, NGOs, community leaders, and public authorities?		
	29.5. Does the company have purchasing and investment practices aiming to improve the social and economic development of the community where it is located?		
	29.6. Does the company raise awareness of and train its employees to respect the surrounding community's values and traditions?		

## Community

Additional Information	Yes	No
29.7. Does the company have indicators to monitor the impacts caused by its activities in the surrounding community?		
<b>Has the company, in the last three years, received complaints and claims (petitions, formal requests, demonstrations) made by the community due to the reasons listed below:</b>		
29.8. excessive trash, emission of bad smell , effluents, and other forms of pollution (noise, visual, etc.)?		
29.9. excessive vehicle traffic, causing noise and annoyance?		
29.10. interference in communications systems?		
29.11. other reasons?		

## Relations with Local Organizations<sup>44</sup>

### 30. Regarding community organizations, NGOs, and public facilities (schools, health centers, etc.) present in its surrounding, the company...

has superficial knowledge of its activities and promptly responds to occasional requests of support.	supports several organizations through donations, projects funding and implementation, and reports successful experiences.	takes part in the development and implementation of joint projects through long-term partnerships with local entities and trains leaders involved in the process.	establishes partnerships with local entities seeking to influence public policy, forming alliances and participating in several networks to maximize its contribution to local development.	We have not addressed this issue before.  It is not applicable to our company. (Justify)
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	<input type="checkbox"/>

## Community

Additional Information		Yes	No
SOCIAL ACTION	30.1. Does the company carry out a local needs survey before designing its projects for the community?		
	30.2. Does the company carry out educational and/or other campaigns of public interest within the community in partnership with local organizations?		

## Social Action Funding

### 31. The company's social action funding is based on...

variable funds, managed at the exclusive discretion of an officer or manager in response to external requests.	funds budgeted annually, managed with transparency by a committee or work group according to pre-established criteria.	a structured social program or private social expenditure <sup>45</sup> managed by a specialized team, with stable budgetary allocation, and defined public, goals and strategies.	a structured social program or private social expenditure that has its own income generation mechanism, which ensures its long-term continuity (trust fund and/or fixed percentage of the company's income).	We have not addressed this issue before.
STAGE 1 <input type="checkbox"/>	STAGE 2 <input type="checkbox"/>	STAGE 3 <input type="checkbox"/>	STAGE 4 <input type="checkbox"/>	It is not applicable to our company. (Justify)

Additional Information		Yes	No
31.1. Does the company include social action and the people in charge of its process in the strategic planning?			
31.2. Does the company have mechanisms to encourage suppliers, shareholders and other stakeholders to make financial donations?			
31.3. Does the company use experts in the planning, monitoring and assessment of its social action?			
31.4. Does the company plan its social action aiming to maximize its long-term impact?			

## Community

Additional Information	Yes	No
31.5. Does the company optimize the impact of its social actions leveraging funds from other companies or private entities and/or the engagement of public bodies?		
31.6. Does the company have a regular consultation procedure with the beneficiaries of its social action monitored by performance indicators?		

## Company's Engagement in Social Action<sup>46</sup>

### 32. As a means to perform its social action, the company...

<p>makes donations of products and financial resources, provides facilities, encourages its employees' volunteering, and/or carries out its own social projects.</p>	<p>in addition to donations and/or corporate social projects, makes available some of its employees' working hours or equipment for activities connected with those projects.</p>	<p>in addition to material support, has a structured project whereby it uses its technical, technological and management expertise to enhance the social projects (either its own or third parties').</p>	<p>in addition to providing financial support and expertise, involves the local organizations and leaders in the design and implementation of its social projects, and negotiates with other bodies, either public or private, aiming at the implementation of such projects.</p>	<p>We have not addressed this issue before.</p> <hr/> <p>It is not applicable to our company. (Justify)</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

Additional Information	Yes	No
32.1. Does the company use tax incentives for donation and sponsorship deductions or discounts?		
32.2. Does the company make internal publicity and offer volunteering work opportunities encouraging its employees to take part in the social projects it develops or supports?		
32.3. Does the company authorize the controlled use of paid hours in volunteer work?		

## Community

### Additional Information

#### Regarding social action governance...

32.4. Does the company have a mixed council or committee comprising members from different areas of the company or from the business group, including people from the community qualified to deal with the theme in their performance area?

Yes No

	2003	2004	2005
32.5. Percentage of gross income set aside for social action (do not include legal obligations, taxes, company employee's benefits):			
32.6. Out of total set aside for social action, percentage corresponding to donations in products and services:			
32.7. Out of total set aside for social action, percentage corresponding to donations in kind:			
32.8. Out of total set aside for social action, percentage corresponding to expenditure in own social project:			
32.9. Percentage of employees performing volunteer work in the local community:			
32.10. Average monthly hours donated (allowed within regular working hours) by the company for employees' volunteer work:			

## NOTES

<sup>44</sup> See the following Ethos Institute manuals: "O Que as Empresas Podem Fazer para a Erradicação da Pobreza, Segurança Alimentar e Nutricional: a Contribuição das Empresas para a Sustentabilidade das Iniciativas Locais". (What Companies Can Do to Eliminate Poverty, for Food and Nutrition Security: Companies' Contribution to the Sustainability of Local Initiatives); "Segurança Alimentar: a Contribuição das Entidades Empresariais" (Food Security: Business Associations' Contribution); "O Que as Empresas Podem Fazer pela Inclusão Digital" (What Companies Can Do for Digital Inclusion); "Como as Empresas Podem Apoiar e Participar do Combate à Fome" (How Companies Can Support and Take Part in the Fight Against Hunger). They are all available for free download at [www.ethos.org.br](http://www.ethos.org.br).

<sup>45</sup> Private social expenditure is the planned, monitored and systematic voluntary transfer of private funds to social, environmental and cultural projects of public interest (For further information see [www.gife.org.br](http://www.gife.org.br)).

<sup>46</sup> See the Ethos Institute manuals: "Como as Empresas Podem Implementar Programas de Voluntariado" (How Companies Can Implement Volunteering Programs) and "Como as Empresas Podem Participar de Programas de Segurança Alimentar com a Mobilização de Funcionários" (How Companies Can Take Part in Food Security Programs with the Mobilization of Employees). They are available for free download at [www.ethos.org.br](http://www.ethos.org.br).

# Government and Society

## POLITICAL TRANSPARENCY

- Donations to Political Campaigns
- Companies' Construction of Citizenship
- Anti-Corruption and Bribery Practices

## SOCIAL LEADERSHIP

- Social Leadership and Influence
- Participation in Government Social Projects

Ethos Indicators 2005

Corresponding Global Compact Principles

## GOVERNMENT AND SOCIETY

### POLITICAL TRANSPARENCY

<i>Donations to Political Campaigns</i>	1	2	3	4	5	6	7	8	9	10	
<i>Companies' Construction of Citizenship</i>	1	2	3	4	5	6	7	8	9	10	
<i>Anti-Corruption and Bribery Practices</i>	1	2	3	4	5	6	7	8	9	10	

### SOCIAL LEADERSHIP

<i>Social Leadership and Influence</i>	1	2	3	4	5	6	7	8	9	10	
<i>Participation in Government Social Projects</i>	1	2	3	4	5	6	7	8	9	10	

# Government and Society

## POLITICAL TRANSPARENCY

### Donations to Political Campaigns<sup>47</sup>

#### 33. Regarding donations to candidates for public offices and to political parties, the company...

<p>in case of making donations, does it at the sole discretion of the senior management, pursuant to parameters set forth by laws in force.</p>	<p>in case of making donations, does it pursuant to rules and criteria defined internally, disclosing information to the workforce on the decision taken.</p>	<p>decides whether making donations or not in a transparent way, allowing the stakeholders to access the information, and requiring from the candidate or political party the respective evidence and registration of the donation.</p>	<p>in addition to what was said in stage 3, promotes campaigns for political awareness, citizenship and importance of voting, involving all employees and stakeholders.</p>	<p>We have not addressed this issue before.</p> <hr/> <p>It is not applicable to our company. (Justify)</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

Additional Information		Yes	No
	32.1. In the last five years, has the company been negatively mentioned in the press due to a financial contribution to political campaigns?		
	32.2. Does the company have an explicit rule banning the use of economic power to exert influence on donations of other companies, suppliers, distributors and partners?		

## Companies' Construction of Citizenship

### 34. Regarding its role in the construction of citizenship, the company...

<p>develops occasional activities focused on education for citizenship, mainly during electoral periods.</p>	<p>develops periodical activities focused on education for citizenship, allows free discussions and exchange of ideas on political themes.</p>	<p>in addition, invites candidates to public offices to panels with its employees and sets partnerships with NGOs working on the theme.</p>	<p>takes the role of educating citizens and develops programs on education for citizenship including the surrounding community, and takes a leading role in the discussion on themes, such as population participation and fight against corruption in its city.</p>	<p>We have not addressed this issue before.</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p>It is not applicable to our company. (Justify)</p> <p><input type="checkbox"/></p>

Additional Information:	Yes	No
34.1. Does the company encourage its employees to assess and control the performance of elected candidates?		

## Anti-Corruption and Bribery Practices

### 35. In its relationship with government authorities, agents and inspectors at all levels, the company...

<p>seeks to avoid situations involving preferential treatment to government agents, but has neither formal nor published control and punishment procedures.</p>	<p>has an internally known position of banning preferential treatment, either direct or indirect, to government agents.</p>	<p>has written rules on the theme that are widely published, both internally and externally (government agents it liaises with), and has formal procedures for control, punishment and auditing.</p>	<p>in addition to publishing its rules, both internally and externally, and regularly auditing its compliance, includes among them the obligation to report any offer received to superiors.</p>	<p>We have not addressed this issue before.</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p>It is not applicable to our company. (Justify)</p> <p><input type="checkbox"/></p>

## Government and Society

Additional Information		Yes	No
	35.1. Has the company had its name mentioned in the press, in the last five years, under suspicion of having taken part in events involving bribery or corruption of government agents?		
	35.2. Does the company set forth punitive measures to collaborators and employees involved in preferential treatment to government agents?		
	35.3. Does the company have an explicit policy against support and participation in processes aiming at the manipulation of invitations to bid (either public or private)?		

## SOCIAL LEADERSHIP

## Social Leadership and Influence

### 36. Aiming to exert its citizenship through business associations and forums, the company...

<p>takes part in committees and work groups related to the defense and promotion of specific interests of its business field or sector.</p>	<p>takes part in committees and work groups related to public interest and social responsibility issues.</p>	<p>takes active part, contributing either human or financial resources, in the processes of designing proposals of public interest and social nature.</p>	<p>has senior management members involved in the organization, feasibility and strengthening of proposals of social nature, and in the dialogue with the public power aiming at their approval.</p>	<p>We have not addressed this issue before.</p>
<p>STAGE 1 <input type="checkbox"/></p>	<p>STAGE 2 <input type="checkbox"/></p>	<p>STAGE 3 <input type="checkbox"/></p>	<p>STAGE 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p>Não vemos aplicação disto em nossa empresa. (Justifique.)</p>

Additional Information		Yes	No
	36.1. Does the company sponsor or carry out media campaigns exclusively related to public interest issues?		
	36.2. Does the company liaise with educational institutions of all levels to design proposals for labor qualification improvement in its business sector?		
	36.3. Does the company encourage and sponsor research and technology development projects, actively liaising with the academic and scientific community?		

## Participation in Government Social Projects

**37. In its involvement with social activities carried out by government agencies, the company...**

pays taxes only.	occasionally cooperates with the public power in holding specific events and activities, and/or providing financial support to government projects and programs in response to requests from authorities.	regularly contributes human, technical and financial resources to specific projects carried out by government agencies.	takes active part in the development, improvement, implementation, control, and assessment of public policy of general interest.	We have not addressed this issue before.
<span style="background-color: #0070C0; color: white; padding: 2px;">STAGE 1</span> <input type="checkbox"/>	<span style="background-color: #0070C0; color: white; padding: 2px;">STAGE 2</span> <input type="checkbox"/>	<span style="background-color: #0070C0; color: white; padding: 2px;">STAGE 3</span> <input type="checkbox"/>	<span style="background-color: #0070C0; color: white; padding: 2px;">STAGE 4</span> <input type="checkbox"/>	<input type="checkbox"/> It is not applicable to our company. (Justify)

Additional Information	Yes	No
37.1. Does the company adopt or establish a partnership with government agencies aiming to improve teaching quality, social work, health and/or infrastructure, to abolish child labor and/or eliminate forced labor, foster income and/or employment generation, promote food security etc.?		
37.2. Does the company sponsor public or private scholarship programs?		
37.3. Does the company organize and coordinate partnerships in the programs it takes part?		

**NOTES** <sup>47</sup> See the Ethos Institute manual "A Responsabilidade Social das Empresas no Processo Eleitoral, Versão 2004" (Corporate Social Responsibility in the Electoral Process – 2004), available for free download at [www.ethos.org.br](http://www.ethos.org.br).

# Answer Sheet

## Values, Transparency and Governance

### 1. Ethical Commitments

		Y	N	Y	N
1		1.1	<input type="checkbox"/>	1.5	<input type="checkbox"/>
2		1.2	<input type="checkbox"/>	1.6	<input type="checkbox"/>
3		1.3	<input type="checkbox"/>	1.7	<input type="checkbox"/>
4		1.4	<input type="checkbox"/>	1.8	<input type="checkbox"/>

### 2. Embedding into Organizational Culture

		Y	N	Y	N
1		2.1	<input type="checkbox"/>	2.4	<input type="checkbox"/>
2		2.2	<input type="checkbox"/>	2.5	<input type="checkbox"/>
3		2.3	<input type="checkbox"/>		

### 3. Corporate Governance

		Y	N	Y	N
1		3.1	<input type="checkbox"/>	3.4	<input type="checkbox"/>
2		3.2	<input type="checkbox"/>	3.5	<input type="checkbox"/>
3		3.3	<input type="checkbox"/>	3.6	<input type="checkbox"/>
4		3.4	<input type="checkbox"/>	3.7	<input type="checkbox"/>

### 4. Dialogue with Stakeholders

		Y	N	Y	N
1		4.1	<input type="checkbox"/>	4.4	<input type="checkbox"/>
2		4.2	<input type="checkbox"/>	4.5	<input type="checkbox"/>
3		4.3	<input type="checkbox"/>		

### 5. Relations with Competition

		Y	N	Y	N
1		5.1	<input type="checkbox"/>	5.3	<input type="checkbox"/>
2		5.2	<input type="checkbox"/>	5.4	<input type="checkbox"/>

### 6. Social Reporting

		Y	N	Y	N
1		6.1	<input type="checkbox"/>	6.2	<input type="checkbox"/>
2		6.3	<input type="checkbox"/>	6.5	<input type="checkbox"/>
3		6.4	<input type="checkbox"/>	6.6	<input type="checkbox"/>
4		6.7	<input type="checkbox"/>	6.8	<input type="checkbox"/>
5		6.8	<input type="checkbox"/>	6.9	<input type="checkbox"/>
6		6.9	<input type="checkbox"/>	6.10	<input type="checkbox"/>
7		6.10	<input type="checkbox"/>	6.11	<input type="checkbox"/>
8		6.11	<input type="checkbox"/>	6.12	<input type="checkbox"/>
9		6.12	<input type="checkbox"/>	6.13	<input type="checkbox"/>
10		6.13	<input type="checkbox"/>	6.14	<input type="checkbox"/>
11		6.14	<input type="checkbox"/>		
12		6.15	<input type="checkbox"/>		

## Workforce

### 7. Relations with Unions

		Y	N	Y	N
1		7.1	<input type="checkbox"/>	7.4	<input type="checkbox"/>
2		7.2	<input type="checkbox"/>	7.5	<input type="checkbox"/>
3		7.3	<input type="checkbox"/>		

### 8. Participative Management

		Y	N	Y	N
1		8.1	<input type="checkbox"/>	8.3	<input type="checkbox"/>
2		8.2	<input type="checkbox"/>		

### 9. Commitment to Children's Future

		Y	N	Y	N
1		9.1	<input type="checkbox"/>	9.4	<input type="checkbox"/>
2		9.2	<input type="checkbox"/>	9.5	<input type="checkbox"/>
3		9.3	<input type="checkbox"/>		
4		9.6	<input type="checkbox"/>		

### 10. Valuing Diversity

		Y	N	Y	N
1		10.1	<input type="checkbox"/>	10.4	<input type="checkbox"/>
2		10.2	<input type="checkbox"/>	10.5	<input type="checkbox"/>
3		10.3	<input type="checkbox"/>	10.6	<input type="checkbox"/>
4		10.4	<input type="checkbox"/>	10.7	<input type="checkbox"/>
5		10.5	<input type="checkbox"/>	10.8	<input type="checkbox"/>
6		10.6	<input type="checkbox"/>	10.9	<input type="checkbox"/>
7		10.7	<input type="checkbox"/>	10.10	<input type="checkbox"/>
8		10.8	<input type="checkbox"/>	10.11	<input type="checkbox"/>
9		10.9	<input type="checkbox"/>	10.12	<input type="checkbox"/>
10		10.10	<input type="checkbox"/>		
11		10.11	<input type="checkbox"/>		
12		10.12	<input type="checkbox"/>		
13		10.13	<input type="checkbox"/>		
14		10.14	<input type="checkbox"/>		
15		10.15	<input type="checkbox"/>		
16		10.16	<input type="checkbox"/>		
17		10.17	<input type="checkbox"/>		
18		10.18	<input type="checkbox"/>		
19		10.19	<input type="checkbox"/>		
20		10.20	<input type="checkbox"/>		
21		10.21	<input type="checkbox"/>		
22		10.22	<input type="checkbox"/>		

### 11. Relations with Outsourced Workers

		Y	N	Y	N
1		11.1	<input type="checkbox"/>	11.3	<input type="checkbox"/>
2		11.2	<input type="checkbox"/>		
3		11.4	<input type="checkbox"/>		

### 12. Compensation, Benefits and Career Planning Policy

		Y	N	Y	N
1		12.1	<input type="checkbox"/>	12.4	<input type="checkbox"/>
2		12.2	<input type="checkbox"/>	12.5	<input type="checkbox"/>
3		12.3	<input type="checkbox"/>	12.6	<input type="checkbox"/>
4		12.4	<input type="checkbox"/>	12.7	<input type="checkbox"/>
5		12.5	<input type="checkbox"/>	12.8	<input type="checkbox"/>
6		12.6	<input type="checkbox"/>	12.9	<input type="checkbox"/>
7		12.7	<input type="checkbox"/>	12.10	<input type="checkbox"/>
8		12.8	<input type="checkbox"/>	12.11	<input type="checkbox"/>
9		12.9	<input type="checkbox"/>	12.12	<input type="checkbox"/>
10		12.10	<input type="checkbox"/>		
11		12.11	<input type="checkbox"/>		
12		12.12	<input type="checkbox"/>		
13		12.13	<input type="checkbox"/>		
14		12.14	<input type="checkbox"/>		
15		12.15	<input type="checkbox"/>		
16		12.16	<input type="checkbox"/>		
17		12.17	<input type="checkbox"/>		
18		12.18	<input type="checkbox"/>		

### 13. Concern for Health, Safety and Working Conditions

		Y	N	Y	N
1		13.1	<input type="checkbox"/>	13.5	<input type="checkbox"/>
2		13.2	<input type="checkbox"/>	13.6	<input type="checkbox"/>
3		13.3	<input type="checkbox"/>	13.7	<input type="checkbox"/>
4		13.4	<input type="checkbox"/>	13.8	<input type="checkbox"/>
5		13.5	<input type="checkbox"/>	13.9	<input type="checkbox"/>
6		13.6	<input type="checkbox"/>	13.10	<input type="checkbox"/>
7		13.7	<input type="checkbox"/>	13.11	<input type="checkbox"/>
8		13.8	<input type="checkbox"/>		
9		13.9	<input type="checkbox"/>		
10		13.10	<input type="checkbox"/>		
11		13.11	<input type="checkbox"/>		
12		13.12	<input type="checkbox"/>		
13		13.13	<input type="checkbox"/>		
14		13.14	<input type="checkbox"/>		
15		13.15	<input type="checkbox"/>		
16		13.16	<input type="checkbox"/>		

### 14. Commitment to Professional Development and Employability

		Y	N	Y	N
1		14.1	<input type="checkbox"/>	14.4	<input type="checkbox"/>
2		14.2	<input type="checkbox"/>	14.5	<input type="checkbox"/>
3		14.3	<input type="checkbox"/>		
4		14.6	<input type="checkbox"/>		
5		14.7	<input type="checkbox"/>		
6		14.8	<input type="checkbox"/>		

### 15. Handling of Dismissals

		Y	N	Y	N
1		15.1	<input type="checkbox"/>	15.5	<input type="checkbox"/>
2		15.2	<input type="checkbox"/>	15.6	<input type="checkbox"/>
3		15.3	<input type="checkbox"/>	15.7	<input type="checkbox"/>
4		15.4	<input type="checkbox"/>		
5		15.8	<input type="checkbox"/>		
6		15.9	<input type="checkbox"/>		
7		15.10	<input type="checkbox"/>		
8		15.11	<input type="checkbox"/>		
9		15.12	<input type="checkbox"/>		

### 16. Preparation for Retirement

		Y	N	Y	N
1		16.1	<input type="checkbox"/>	16.3	<input type="checkbox"/>
2		16.2	<input type="checkbox"/>	16.4	<input type="checkbox"/>
3		16.5	<input type="checkbox"/>		
4		16.6	<input type="checkbox"/>		

## Environment

### 17. Company's Commitment to Environmental Quality Improvement

		Y	N	Y	N
1		17.1	<input type="checkbox"/>	17.4	<input type="checkbox"/>
2		17.2	<input type="checkbox"/>	17.5	<input type="checkbox"/>
3		17.3	<input type="checkbox"/>	17.6	<input type="checkbox"/>

# Answer Sheet

## 18. Environmental Education

1 2 3 4				Y	N	18.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	18.2	<input type="checkbox"/>	<input type="checkbox"/>
---------	--	--	--	---	---	------	--------------------------	--------------------------	---	---	------	--------------------------	--------------------------

## 19. Environmental Impact and Product and Service Life Cycle Management

1 2 3 4				Y	N	19.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	19.4	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	19.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	19.5	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	19.3	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	19.6	<input type="checkbox"/>	<input type="checkbox"/>
				Y	N	19.7			Y	N			
				Y	N	19.8			Y	N			
				Y	N	19.9			Y	N			

## 20. Forest Economics Sustainability

1 2 3 4				Y	N	20.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	20.3	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	20.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N		<input type="checkbox"/>	<input type="checkbox"/>
				Y	N	20.4			Y	N			
				Y	N	20.5			Y	N			

## 21. Inputs and Waste Reduction

1 2 3 4				Y	N	21.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	21.4	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	21.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	21.5	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	21.3	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	21.6	<input type="checkbox"/>	<input type="checkbox"/>
				Y	N	21.7			Y	N			
				Y	N	21.8			Y	N			
				Y	N	21.9			Y	N			
				Y	N	21.10			Y	N			
				Y	N	21.11			Y	N			
				Y	N	21.12			Y	N			
				Y	N	21.13			Y	N			
				Y	N	21.14			Y	N			
				Y	N	21.15			Y	N			

## Suppliers

### 22. Criteria Used in Selection and Assessment of Suppliers

1 2 3 4				Y	N	22.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	22.5	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	22.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	22.6	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	22.3	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	22.7	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	22.4	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	22.8	<input type="checkbox"/>	<input type="checkbox"/>
				Y	N	22.9			Y	N			
				Y	N	22.10			Y	N			

### 23. Child Labor in the Production Chain

1 2 3 4				Y	N	23.1	<input type="checkbox"/>	<input type="checkbox"/>
---------	--	--	--	---	---	------	--------------------------	--------------------------

## 24. Forced Labor (or Similar to Slavery) in the Production Chain

1 2 3 4				Y	N	24.1	<input type="checkbox"/>	<input type="checkbox"/>
				Y	N	24.2		

## 25. Support to Supplier Development

1 2 3 4				Y	N	25.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	25.5	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	25.3	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	25.6	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	25.4	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	25.7	<input type="checkbox"/>	<input type="checkbox"/>
				Y	N	25.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N		<input type="checkbox"/>	<input type="checkbox"/>

## Consumers and Customers

### 26. Business Communication Policy

1 2 3 4				Y	N	26.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	26.5	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	26.3	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	26.6	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	26.4	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	26.7	<input type="checkbox"/>	<input type="checkbox"/>
				Y	N	26.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N		<input type="checkbox"/>	<input type="checkbox"/>
				Y	N	26.8			Y	N			
				Y	N	26.9			Y	N			

### 27. Excellence in Customer Service

1 2 3 4				Y	N	27.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	27.5	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	27.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	27.6	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	27.3	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	27.7	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	27.4	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	27.8	<input type="checkbox"/>	<input type="checkbox"/>
				Y	N	27.9			Y	N			
				Y	N	27.10			Y	N			
				Y	N	27.11			Y	N			
				Y	N	27.12			Y	N			
				Y	N	27.13			Y	N			

### 28. Knowledge and Management of Potential Harm Caused by Products and Services

1 2 3 4				Y	N	28.3	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	28.8	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	28.4	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	28.9	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	28.5	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	28.10	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	28.6	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	28.11	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	28.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N		<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	28.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N		<input type="checkbox"/>	<input type="checkbox"/>

## Community

### 29. Management of the Company's Impact on the Surrounding Community

1 2 3 4				Y	N	29.3	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	29.8	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	29.4	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	29.9	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	29.5	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	29.10	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	29.6	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	29.11	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	29.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N		<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	29.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N		<input type="checkbox"/>	<input type="checkbox"/>

## 30. Relations with Local Organizations

1 2 3 4				Y	N	30.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	30.2	<input type="checkbox"/>	<input type="checkbox"/>
---------	--	--	--	---	---	------	--------------------------	--------------------------	---	---	------	--------------------------	--------------------------

## 31. Social Action Funding

1 2 3 4				Y	N	31.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	31.4	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	31.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	31.5	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	31.3	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	31.6	<input type="checkbox"/>	<input type="checkbox"/>

## 32. Company's Engagement in Social Action

1 2 3 4				Y	N	32.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	32.3	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	32.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	32.4	<input type="checkbox"/>	<input type="checkbox"/>
				Y	N	32.5			Y	N			
				Y	N	32.6			Y	N			
				Y	N	32.7			Y	N			
				Y	N	32.8			Y	N			
				Y	N	32.9			Y	N			
				Y	N	32.10			Y	N			
				Y	N	32.11			Y	N			

## Government and Society

### 33. Donations to Political Campaigns

1 2 3 4				Y	N	33.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	33.2	<input type="checkbox"/>	<input type="checkbox"/>
---------	--	--	--	---	---	------	--------------------------	--------------------------	---	---	------	--------------------------	--------------------------

### 34. Companies' Construction of Citizenship

1 2 3 4				Y	N	34.1	<input type="checkbox"/>	<input type="checkbox"/>
---------	--	--	--	---	---	------	--------------------------	--------------------------

### 35. Anti-Corruption and Bribery Practices

1 2 3 4				Y	N	35.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	35.3	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	35.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N		<input type="checkbox"/>	<input type="checkbox"/>

### 36. Social Leadership and Influence

1 2 3 4				Y	N	36.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	36.3	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	36.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N		<input type="checkbox"/>	<input type="checkbox"/>

### 37. Participation in Government Social Projects

1 2 3 4				Y	N	37.1	<input type="checkbox"/>	<input type="checkbox"/>	Y	N	37.3	<input type="checkbox"/>	<input type="checkbox"/>
1 2 3 4				Y	N	37.2	<input type="checkbox"/>	<input type="checkbox"/>	Y	N		<input type="checkbox"/>	<input type="checkbox"/>





## Space Designed for Comments and Justifications about the Indicators of the Themes

**ENVIRONMENT**

**SUPPLIERS**

# Space Designed for Comments and Justifications about the Indicators of the Themes

**CONSUMERS  
AND CUSTOMERS**

**COMMUNITY**

