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Frameworks for Sustainability Management briefly described

Brief descriptions of relevant frameworks and guidelines for sustainability management and reporting

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Imprint and project team

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About this publication

The brief descriptions of relevant frameworks and guidelines for sustainability management and reporting are intended as a rough orientation for sustainability managers and other experts. As this is not a scientific paper, some parts of the descriptions have been taken directly from the websites of the frameworks, without marking them as quotations.

The descriptions were created as part of the project "Promoting Sustainability Management in Latin America" funded by the German Ministry for the Environment. This project explored which management elements are essential for an efficient and effective sustainability management. For this purpose, relevant frameworks on sustainability management (e. g. ISO 26000, SA 8000, Equator Principles) were analyzed and an expert survey was carried out.

The following publications have been prepared in the project:

<table>
<thead>
<tr>
<th>Study</th>
<th>A Sustainability Management System that meets all Standards</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The present study which documents the scientific work including the empirical results. It is targeting academics in particular. It is also addressed at organizations seeking to create or improve frameworks and at sustainability managers who want to see the results of the expert survey.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>brochure</th>
<th>Practical Guide for Companies developing a Sustainability Management System</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>Guía practica para Empresas que desarrollen un Sistema de Gestión de la Sostenibilidad</td>
</tr>
<tr>
<td></td>
<td>A practical guide summarizing the business-relevant results. It is designed according to the needs of companies. There is a Spanish and an English edition</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>real-life examples</th>
<th>Ejemplos Praxis de Elementos para la Gestión de la Sostenibilidad</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Real-life Examples for Elements of Sustainability Management</td>
</tr>
<tr>
<td></td>
<td>A collection of real-life examples from leading Chilean, Mexican and German companies. This collection illustrates how the essential management elements are designed in practice. The Latin American examples are described in Spanish, the German examples are in English language.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>relevant frameworks (this publication)</th>
<th>Frameworks for Sustainability Management briefly described</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Brief descriptions of relevant frameworks and guidelines for sustainability management and reporting.</td>
</tr>
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The publications are available at www.4sustainability.de and www.wec.org.
1 | ISO 14001

From a global perspective, ISO 14001 is the most important cross-industry environmental management system. It focuses on the Plan-Do-Check-Act approach which is based on the idea of continuous improvement. Requirements for the configuration of the management system with regards to responsibilities, goals and measures, etc. are integrated into the description of the plan-do-check act process.

The following figure shows the plan-do-check act approach. The figure is based on EMAS (see next section), which in contrast to ISO 14001, also requires the publication of an environmental report (called environmental statement) and includes its own certification system.

*Figure 1: Plan-Do-Check-Act methodology in ISO 14001*

*Source: European Commission (2017)*
2 | EMAS - EU Eco-Management and Audit Scheme

The environmental management systems ISO 14001 and EMAS (European Eco-Management and Audit Scheme) were first published in the mid-1990s. Since then, the requirements have been adapted several times. In the meantime, EMAS and ISO 14001 have been largely harmonized. EMAS has adopted the decisive text passages of ISO 14001, and also contains a number of requirements that go beyond ISO 14001.

While ISO 14001 focuses on improving the management system, EMAS organizations have committed themselves to continuously improving their environmental performance beyond legal requirements. This includes (a) goals that are as measurable as possible as well as (b) regular self- and external checks to determine whether the planned improvements in operational environmental protection have occurred. In contrast to ISO 14001, EMAS participation requires proof of compliance with legal regulations. EMAS therefore contributes significantly to the legal and liability assurance of those responsible in the company. The main visible difference is the so-called environmental statement. This is an environmental report in which the environmental management system, the environmental effects and the environmental goals and measures of the company are described. In principle, EMAS can be applied worldwide. However, in comparison to ISO 14001, it is much less widespread.

Figure 2: Official EMAS logo and EMAS statistic for selected industrial sectors

![Figure 2](image.png)

Source: European Commission (2019)
3 | ISO High Level Structure for Management Systems

In the meantime, numerous ISO standards for management systems have been and continue to be developed. To ensure that these management system standards are consistent with each other, and, in particular, to make it easier to map them in an integrated management system of several of these standards, a basic structure (high level structure) including uniform core texts, common terms and core definitions was developed (ISO 2012).

From now on, all ISO standards for management systems should have the following structure:

1. Scope
2. Normative references
3. Terms and definitions
4. Context of the organization
   4.1 Understanding the organization and its context
   4.2 Understanding the needs and expectations of interested parties
   4.3 Determining the scope of the N.N.-management system
   4.4 N.N. - management system
5. Leadership
   5.1 Leadership and commitment
   5.2 Policy
   5.3 Organizational roles, responsibilities and authorities
6. Planning
   6.1 Actions to address risks and opportunities
   6.2 N.N. - objectives and planning to achieve them
7. Support
   7.1 Resources
   7.2 Competence
   7.3 Awareness
   7.4 Communication
   7.5 Documented information
8. Operation
   8.1 Operational planning and control
9. Performance evaluation
   9.1 Monitoring, measurement, analysis and evaluation
   9.2 Internal audit
   9.3 Management review
10. Improvement
   10.1 Nonconformity and corrective action
   10.2 Continual improvement

In the meantime, several ISO standards have been adapted to this structure.

There are standard core texts, common concepts and even fundamental definitions for this basic structure.

The definition of management system by ISO is as follows:

“Management system

set of interrelated or interacting elements of an organization (3.1) to establish policies (3.7) and objectives (3.8) and processes (3.12) to achieve those objectives

Note 1 to entry: A management system can address a single discipline or several disciplines.
Note 2 to entry: The system elements include the organization’s structure, roles and responsibilities, planning and operation.

Note 3 to entry: The scope of a management system may include the whole of the organization, specific and identified functions of the organization, specific and identified sections of the organization, or one or more functions across a group of organizations.” (ISO/IEC 2017:128)

4 | NMX-AA-162-SCFI-2012. Methodology for conducting environmental audits and diagnostics. (Certificado Ambiental - Industria Limpia)

The standard serves to carry out environmental audits. These environmental audits are aimed at companies in operation, not only to help them ensuring effective compliance with the legislation, but also to improve the efficiency of their production processes, environmental performance and competitiveness.

There are three types of environmental certificates with two-year validity and renewable.

- **Environmental quality (calidad ambiental)**: awarded to companies engaged in commercial and service activities.
- **Tourism environmental quality (calidad ambiental turística)**: For service companies and tourist activity.
- **Clean industry (Industria Limpia)**, aimed at companies that carry out manufacturing and processing activities.

For environmental certificates there are 2 levels of environmental performance identified during an environmental audit.

**Environmental Performance Level 1 (NDA1).** Acknowledges its improvement actions and its efforts to comply with its environmental obligations.

**Environmental Performance Level 2 (NDA2).** It is the highest level that a company can achieve and recognizes in addition to the above, the commitment to continuous improvement to maintain or improve its level of environmental performance.
5 | SA 8000

The international social standard SA 8000 was developed in 1997 by the American non-governmental organization Social Accountability International (SAI) on the basis of the international human rights convention and the recommendations of the International Labor Organization (ILO). SA 8000 focuses on the improvement of global working conditions. The standard provides companies with the opportunity to promote their socially responsible corporate management, as it is a voluntary certification of compliance with employees’ rights. The certification standard includes the introduction of decent working conditions, freedom of association and the prohibition of child labor and discrimination.

In the first step, a so-called pre-audit which is a preliminary evaluation of the auditors to determine the implementation of standard requirements is carried out. Then companies can use the “Social Fingerprint” tool to carry out a self-assessment of their management system so that for the first time they can obtain information on how to improve it. The effectiveness will be tested, and the practical application of the social standard will be demonstrated. Every six months, a monitoring audit for process optimization and compliance with standards takes place and before the end of three years, a new certification is carried out which documents the continuous improvement process. Finally, the companies obtain a SA 8000 certificate.

6 | UN Guiding Principles on Business and Human Rights

The UN Guiding Principles on Business and Human Rights, adopted in June 2011, offer the first international reference framework on human rights in the context of business. They define the duties and responsibilities of all players in the three-pillar model “Protect, Respect and Remedy”.

The UN framework recognizes that states have the duty to protect everyone within their territory or jurisdiction from human rights abuses. Business enterprises have the responsibility to respect human rights wherever they operate and whatever their size or industry.

A key element is human rights due diligence. Human rights due diligence refers to the process of identifying and addressing the human rights impacts of a business enterprise across its operations and products, and throughout its supplier and business partner networks. The Guiding Principles set out a list of effectiveness criteria for state- or company-based non-judicial grievance mechanisms.

The UN Working Group on Business and Human Rights and the European Commission have called on governments to implement the UN Guiding Principles including drawing up National Action Plans (NAPs) which describe the implementation steps and the expectations towards companies.
7 | ISO 26000

The International Standard ISO 26000 is a guideline that supports organizations in implementing social responsibility. The standard guideline was developed in almost six years with the involvement of relevant interest groups and 450 experts from almost 100 countries. ISO 26000 is thus regarded as an internationally recognized reference framework for [corporate] social responsibility. The standard is aimed not only at companies, but also at organizations of all kinds. This distinguishes ISO 26000, for example, from the OECD Guidelines for Multinational Enterprises or the ILO Tripartite Declaration on Multinational Enterprises, which refer specifically only to business organizations.

The standard describes how organizations can meet their responsibilities in the areas of governance, human rights, labor practices, environmental protection, fair operating and business practices, consumer concerns, and community involvement and development. So it is a framework for sustainability management.

The standard only provides guidance to users, but it is neither intended nor appropriate for certification purposes.

**Figure 3: Areas covered by ISO 26000**

Source: Based on Loew and Braun (2009) and BMU (2006)
8 | SGE 21. Sistema de Gestión Ética y Socialmente Responsable

Sistema de Gestión Ética y Socialmente Responsable “can be translated as a management system for ethical and socially responsible management. Even though it’s title may sound bumpy the SGE 21 is a rather well-developed standard for a sustainability management system. This Spanish standard was first published in 2000. It has been updated several times since then and the current version was published in 2017.

The SGE 21 is provided by Forética, an association of companies and experts on corporate social responsibility. An audit shall be carried out exclusively by bodies approved by Forética. Forética uses the audit certificate and other documents to determine the level of application of the management standard (validation).

Figure 4: Areas covered by SGE 21

Source: Based on Loew and Braun (2009) and BMU (2006)
9 | GRI Sustainability Reporting Standards

The GRI standards (GRI 2016) are a standard system for sustainability reporting. Its first guidelines have been created at the end of the 1990s and have been further developed several times with the full involvement of stakeholders from all over the world. This is one of the reasons why the GRI standards (formerly: GRI Guidelines) are internationally recognized and the most widely used framework for sustainability reporting (cf. e. g. KPMG 2017). In line with industry's desire for harmonization, various other sustainability reporting frameworks, such as the Sustainability Reporting Guidelines for real estate funds (INREV 2017) or the German Sustainability Code (DNK) (RNE 2017), use GRI standards to define requirements. No other framework for sustainability reporting has been tested and disseminated in such an extensive way as the GRI standards. Therefore, no further standards for sustainability reporting were taken into account in our comparison of frameworks.

Justification for including the GRI Standard in the collection of frameworks for sustainability management

Of course, standards for sustainability reporting, including the GRI standards, do not explicitly impose requirements on a company's sustainability management. However, the standards require a description of the sustainability management system and they specify the topics that - if essential for the company - must be taken into account by the sustainability management system. Especially in the first years of sustainability reporting (e. g. from the year 2000 onwards), many companies developed sustainability management from the project structures for sustainability reports (Loew 2016). In this respect, the GRI standards are more closely related to sustainability management than might be expected at first glance.

10 | BMU, PwC Sustainability Management

First reflections on how a sustainability management system should be designed in order to work across all sectors of industry were already made in Germany around 2005 (Loew 2005, Loew and Braun 2006). Since at this time some important business associations tried to ensure that ISO 26000 was not developed into a certifiable management standard, it was difficult to work on this topic. Hence, the term management system has also been avoided in most publications.

Nevertheless, the topic was still in the limelight, after all, especially large corporations were faced with the question of how they could systematically manage sustainability issues in their complex organizational structures. For this reason, PricewaterhouseCoopers developed a concept for systematic sustainability management in large corporations together with other experts (PwC 2010). In addition, a research project on CSR and risk management revealed the need for a precise description of effective sustainability management (BMU 2011).

Justification for including these publications in the collection of frameworks for sustainability management

Both publications were not intended to be a framework. However, they reflect the state of the art that builds on the experience of German companies. In order to take into account the experience of German companies, these two publications have been included in our analysis, although they are not frameworks.
11 | Equator Principles

The Equator Principles are a set of requirements, designed for financial institutions. Using the Equator Principles financial institutions are making sure that environmental and social risk of projects they finance are managed. The principles are understood as a minimum standard for due diligence, monitoring and contributing that risk and negative impacts are reduced. The Equator Principles apply to four financial products 1) project finance advisory services 2) project finance 3) project-related corporate loans and 4) bridge loans.

Currently 92 Equator Principles Financial Institutions (EPFIs) in 37 countries have officially adopted the EPs, covering the majority of international project finance debt within developed and emerging markets.

EPFIs commit to implementing the Equator Principles in their internal policies, procedures and standards for financing projects and will not provide Project Finance or Project-Related Corporate Loans to projects where the client will not, or is unable to, comply with the EPs.

This means that Equator Principles contain:

- Requirements to the financial Institutions which have adopted the principles,
- Requirements to large projects which receive project finance or other project related financial services.

The 10 Equator Principles mainly apply to the large projects and respectively to the companies which run them. The principles range from environmental and social assessment, via considering applicable standards up to external reporting.

Being principles, the Equator Principles do hardly determine which environmental or social aspects must be considered. It is up to the company to identify the relevant risks and impacts. The Annex contains an exhibit illustrating which risks and impacts typically occur and should be checked. Furthermore, the Equator Principles refer to the International Financial Corporations (IFC)\(^1\) Environmental and Social Performance Standards. These IFC-Standards define IFC clients’ responsibilities for managing their environmental and social risks.

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\(^1\) IFC is a sister organization of the World Bank and part of the World Bank Group. It is the largest global development institution focused exclusively on the private sector in developing countries, [www.ifc.org](http://www.ifc.org).
The principles target mainly on operational environmental impacts, socio-economic impacts and employees’ interest. Socio-economic impacts are usually not considered in social or environmental frameworks, presumably because most of them were developed for corporations and their plants. Therefore, socio-economic impacts form an additional management area.

Figure 5: Areas covered by the Equator Principles

Source: Based on Loew and Braun (2009) and BMU (2006)
Frameworks for Sustainability Management briefly described

12 | OECD Guidelines for Multinational Enterprises

The first version of the OECD Guidelines for Multinational Enterprises was already published in 1976. This makes it one of the oldest frameworks for sustainability management.

The OECD Guidelines are a recommendation addressed by governments to multinational companies based in OECD countries. They are also applicable to locations that these companies have in non-OECD countries. The guidelines currently in force (OECD 2011) contain principles and standards for responsible corporate conduct. This refers to the actions of companies with regards to human rights, employee rights, environmental protection, anti-corruption, consumer interests, fair competition, fair tax payments and technology transfer. The guiding principles therefore cover essential sustainability issues.

The OECD countries have committed themselves to promoting the application of the Guidelines. If companies are accused of non-compliance with the Guidelines, national contact points can be asked. These contact points examine the seriousness of the accusation and, if appropriate, conduct a conciliation procedure.

Considering the role of the OECD as an institution, the long history of the Guidelines and the arbitration mechanism, the OECD is certainly right when it says that the OECD Guidelines, along with the ILO Core Labor Standards and the UN Global Compact, are the world’s most important instrument for promoting responsible corporate governance (OECD 2017).

Figure 6: Areas covered by the OECD Guidelines and the corresponding due diligence guidance

<table>
<thead>
<tr>
<th>Governance</th>
<th>Due Diligence Guidance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate values (environmental and ethical values integrated)</td>
<td>Environmental manag. system</td>
</tr>
<tr>
<td>Strategy (sustainability trends considered)</td>
<td>Disclosure</td>
</tr>
<tr>
<td>Management systems and controlling (sustainability aspects integrated. With subsystems e.g. ISO 14001)</td>
<td>Environment, general policies env.</td>
</tr>
<tr>
<td>Internal and external communication, stakeholder dialogue</td>
<td>Employment and industrial relations</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Scope</th>
<th>OECD-Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operational environmental protection</td>
<td>Environmental protection in the supply chain</td>
</tr>
<tr>
<td>Ecological product stewardship</td>
<td>Working conditions and human rights in the supply chain</td>
</tr>
<tr>
<td>Environmental protection in the supply chain</td>
<td>Anticorruption, Taxation, Competition</td>
</tr>
<tr>
<td>Compliance and fair business practices (anti-corruption, fair tax optimization, fair dealing with suppliers &amp; competitors, lobbying, etc.)</td>
<td>Science &amp; Technology</td>
</tr>
<tr>
<td>Corporate citizenship and support of societal development (donations, corporate foundations, volunteering, support for suppliers, etc.)</td>
<td></td>
</tr>
</tbody>
</table>

Source: Based on Loew and Braun (2009) and BMU (2006)
13 | OECD Due Diligence Guidance for Responsible Business Conduct

The OECD Due Diligence Guidance for Responsible Business Conduct was published in May 2018. A draft was available since 2016. This Due Diligence Guidance refers to the OECD Guidelines for Multinational Enterprises (see above).

The general idea of OECD is, that companies should use due diligence processes or establish their own due diligence processes to address the issues mentioned in the OECD Guidelines (human rights, employee rights, environmental protection, etc.). This is already required in the guidelines, but not specified in more detail.

According to the new OECD Guidance, due diligence is defined as follows:

“Due diligence is the process enterprises should carry out to identify, prevent, mitigate and account for how they address these actual and potential adverse impacts in their own operations, their supply chain and other business relationships, as recommended in the OECD Guidelines for MNEs. Effective due diligence should be supported by efforts to embed RBC into policies and management systems, and aims to enable enterprises to remediate adverse impacts that they cause or to which they contribute.” (OECD 2018:15)

According to the OECD, the due diligence process includes the identification, assessment and reduction of negative impacts. Embedding responsible business conduct into policies and management systems is seen as the starting point of this type of due diligence.

Figure 7: OECD due diligence process and supporting measures

Source: OECD (2018)

Note: OECD has published further due diligence guidances for some sectors and certain topics.
BMV Sustainability Guide for the sustainable development of companies in Mexico

Grupo BMV (Bolsa Mexicana de Valores), as part of its agenda for the promotion and contribution of sustainable development in Mexico, has prepared a guide (dated 2016) for the implementation of sustainable management systems in companies. The guide is based on the different regulations, standards and guidelines existing in the international panel. It seeks to contribute to strengthening the management and reporting practices of its issuing companies, to provide high quality, relevant and transparent information on ESG aspects (Environmental, Social, Governance) to investors, shareholders and stakeholders to support decision making.

In 2011, the BMV group, aware that investors make decisions evaluating other aspects beyond credit quality, where the social and environmental responsibility assumed by companies, their governance, ethics and business responsibility represent a determining value, put into operation the IPC-Sustainable or green index of the BMV, as a stock market index that groups sustainable companies. The objective is to follow the stock market behavior of Mexican issuers which have sustainability programs that comply with international standards. In this way, the investor is provided with a referenced investment vehicle that has the characteristics of being representative by the level of issuers that confirm it and of being invertible by the liquidity that characterizes its components.

In August 2014, the BMV signed its adhesion to the Sustainable Stock Exchange Initiative, a platform that seeks to work together with investors, regulators and companies to improve the accountability of issuers, as well as to have a more open and transparent communication about their performance in ESG matters, to promote responsible long-term investments. One of the commitments made by the BMV was the publication of a Guide to support BMV companies in the implementation of their sustainability and communication strategies on their performance in this area.

The guideline distinguishes between different levels of sustainability management. The authors speak about “maturity models” or levels depending on the sustainability performance that the company achieves: “Compliance” is the basic level 1, “Tactic”, “Strategic”, “Optimized” and the higher level 5, “Integrated”, where sustainability is embedded in the strategy, operations and financial results of the organization. For each part of the management system (e.g. stakeholders’ involvement) the requirements of the different levels are described.

The guide considers six steps for the implementation of the management system and its successive improvement:

- Step 1: Corporate Governance
- Step 2: Context and Stakeholders
- Step 3: Responsible investment and attention to financial and environmental risks, and Corporate Governance (FESG)
- Step 4: Definition of materiality and business strategy
- Step 5: Sustainability Management.
- Step 6: Communication and reporting

Both approaches, the differentiation of Maturity Models and the step-by-step approach to implementation, are in principle reasonable. However, this combination leads to the guideline being complex and not easy to understand. In addition, it contains several proposals which are likely to be very far-reaching for many companies. Thus, the guide is more suitable for very ambitious companies.
and less suitable for companies that want to quickly establish a practicable sustainability management system.

15 | SDG Compass

Developed by the Global Reporting Initiative (GRI), the UN Global Compact and the World Business Council for Sustainable Development (WBCSD) in 2015, the SDG Compass provides guidance for companies on how they can align their strategies as well as measure and manage their contribution to the realization of the UN Sustainable Development Goals (SDGs). As our planet faces massive economic, social and environmental challenges, the SDGs define global priorities and aspirations for 2030. They represent an unprecedented opportunity to eliminate extreme poverty and put the world on a sustainable path.

Governments worldwide have already agreed to these goals. In order to support business to participate, the SDG Compass explains how the SDGs affect companies — offering them tools and knowledge to align their business strategy with these goals. The guide presents five steps for companies to maximize their contribution to the SDGs (Figure). Companies can apply the five steps to set or align their course, depending on where they are on the journey of ensuring that sustainability is an outcome of core business strategy.

*Figure 4: Five steps to integrate the SDG in corporate business and reporting*

*Source: GRI, UN Global Compact, and WBCSD (2015)*
16 | ACC Responsible Care Management System

Responsible Care is a global initiative of the chemical industry. Its goal is to improve health, environmental performance, enhance security, and to communicate with stakeholders about products and processes.

Companies and national chemical industry associations which commit themselves to Responsible Care are expected to continuously improve the environmental, health, safety and security performance of technologies, processes and products so as to avoid harm to people and the environment. 578 chemical companies in the world have signed the Responsible Care Global Charter, among them 96 of the top 100 largest companies in the industry.

The American Chemical Council (ACC) has developed a Responsible Care Management System which is published in the style of a standard (ACC 2013). There are many similarities to ISO 14001.

Still there is no such standard on the global level. It is very likely that this is related to the objections in parts of the industry that further certifiable management system standards are developed.

17 | AIAG Supplier Sustainability Self-Assessment

The Automotive Industry Action Group (AIAG) is a not-for-profit association where OEM and suppliers work collaboratively to address and resolve issues affecting the worldwide automotive supply chain. Goals are to reduce cost and complexity and improvements in quality, health, safety, and environment.

The organization was founded by Chrysler, Ford, and General Motors. Membership has grown to include Japanese companies such as Toyota, Honda and Nissan.

Together with European carmakers members of AIAG have published the Global Automotive Sustainability Guiding Principles. (BMW Group et al, 2017) These principles outline the expectations of automotive companies towards suppliers on issues related to sustainability.

Together with these principles AIAG provides a Supplier Sustainability Self-Assessment Tool (AIAG 2018). This excel-based tool quantifies management elements companies have implemented in sustainability areas such as environment, health and safety, human rights and compliance. The tool was created by a team of automotive sustainability professionals. It seems to be updated on a regular base, we found a Version 2.1., issued 3/2018 means in the middle of our project. To our assessment a large part of the requirements is not specific for the automotive industry.

18 | Other relevant approaches and tools referred to by companies (no frameworks)

In addition to the established existing frameworks, companies also take into account the requirements of the financial markets, new comprehensive management approaches and tools for handling individual sustainability issues. These are sometimes even more present in the perception of companies than the relevant frameworks, so that the most important ones are mentioned here. Nevertheless, the scientific study does not go into greater detail:

Robeco-SAM DJSI: The Dow Jones Sustainability Index is compiled annually by the sustainability rating of the Robeco-SAM, a specialist investor interested in sustainability investments. In addition to the
Framework for Sustainability Management briefly described

The company’s performance, the ratings also examine management approaches in companies with regards to risks and opportunities that may arise from a sustainability perspective. The high level of awareness of these ratings and their worldwide dissemination lead to a high image gain for the companies that are listed. Accordingly, the standards that Robeco-SAM is using to evaluate companies are well known in the companies. Robeco-SAM draws its analyses on the above-mentioned international frameworks and summarizes many of the above-mentioned requirements in its own evaluation methodology. It can therefore be assumed that companies that base their management systems on a positive assessment of Robeco-SAM have already met many of the requirements of the framework without actively strive to do so. Conversely, it is also expected that a strong alignment of companies’ sustainability management systems with the most important frameworks will lead to a better assessment by Robeco-SAM. http://www.robecosam.com/

Shared Value Initiative: "Creating Shared Value", a management concept first presented in a Harvard Business Review article by Michael E. Porter and Mark A. Kramer in 2006 and later on further developed, creates a link between CSR and competitive advantages for companies. In recent years, this management approach has attracted a great deal of attention, especially in the USA, but also worldwide, and is used by several companies (e.g. in Europe: Nestlé). Companies that follow this approach take up numerous elements of the frameworks outlined above, but do not necessarily take full account of them. https://www.sharedvalue.org/

Science-based targets: they are a relatively new instrument for formulating and achieving company-wide climate targets, which is currently experiencing a strong response. Within a management system, they form a thematic focus on the sustainability requirement “climate protection” within sustainability frameworks, which is taken up by some advanced companies that want to go beyond current legislation. http://sciencebasedtargets.org.
Frameworks - Bibliographic details and download


Frameworks for Sustainability Management briefly described

ambiental de una empresa - evaluación del desempeño de auditores ambientales. (Download)

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