



Uptake of Corporate Social Responsibility (CSR) by European SMEs and start-ups

The SME Checklist for Responsible and Sustainable Conduct



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Conduct

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E-mail: EISMEA-COSME-ENQUIRIES@ec.europa.eu

*European Commission
B-1049 Brussels*

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Introduction

The “**SME Checklist for Responsible and Sustainable Conduct**” was developed alongside the study “Uptake of Corporate Social Responsibility (CSR) by European small and medium sized enterprises (SMEs) and start-ups” that had been commissioned by the European Innovation Council and SME Executive Agency.

Before this study, there was little systematic analysis or data on the uptake of CSR/sustainability practices by smaller companies and start-ups across Europe. The impact of those practices on SME capacity to grow and innovate was also largely unexamined. However, the study, covering 15 EU Member States and 3 (potential) candidate countries, as well as 8 economic sectors, enabled to map, assess and report findings with respect to CSR/sustainability uptake in SMEs.

Study findings showcase large variations between SME uptake of CSR/sustainability, depending on their level of maturity, their size, as well as the sector or country in which they operate. As a result, there is no easy and a one-size-fits-all solution to encouraging CSR/sustainability uptake amongst SMEs. However, many companies are growing aware of the general discourse on sustainability in relation to business operations. At the same time, among other things, **SMEs lack the necessary practical knowledge on how to approach certain themes and topics**, or how to develop more responsible/sustainable conduct without incurring significant costs. The “SME Checklist for Responsible and Sustainable Conduct” was developed to provide SMEs with an easily accessible tool that should help companies gain more clarity and understanding regarding their own actions.

The tool is broadly based on the **ISO 26000 Guidance Standard on Social Responsibility**. An adapted version of this standard was used within the context of this study, because it was the **most applicable within the context of SMEs**.



Table of contents

Who is this Checklist for?.....	7
What is “CSR”, “RBC” or the “sustainable enterprise”?.....	7
What are the benefits of making your business more responsible and more sustainable? 8	
So what’s next?.....	9
Start your journey!	10
Decent work.....	12
Consumer issues	13
Environment.....	14
Community involvement.....	15
Human rights.....	16
Responsible business relations	17
Organisational governance.....	18
Information sharing.....	19
Tips for developing a CSR/sustainability strategy	20
Available support and resources	22

Who is this Checklist for?

This Checklist is for companies that want to make a profit without harming the environment and by contributing to positive social change. It can be especially useful **for you** if:

- You are a small or medium-sized enterprise (SME) with less than 250 employees.
- You want your business to be more sustainable but you are not entirely sure what to do.
- You want to improve some aspects of your business and increase competitiveness but need guidance.
- You have been wondering about the support available to make your business operations more sustainable.

What is “CSR”, “RBC” or the “sustainable enterprise”?

Corporate social responsibility (CSR)

Enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of maximising positive impacts and identifying, preventing and mitigating possible adverse impacts.

Responsible business conduct (RBC)

Responsible business conduct (RBC) means complying with laws, such as those on respecting human rights, environmental protection, labour relations and financial accountability, even where these are poorly enforced.

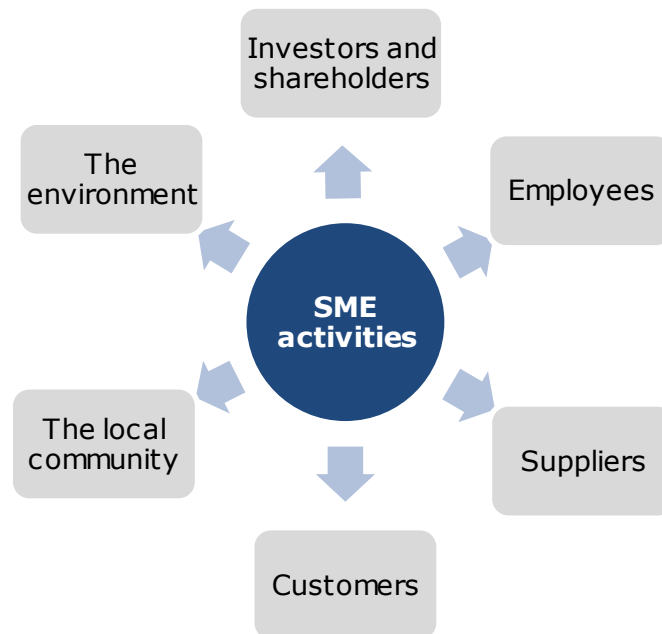
Sustainable enterprise

Sustainable enterprise is an organisation that can anticipate and meet the needs of present and future generations of customers and stakeholders through creating and innovating new business strategies and activities that accelerate positive social change, protect and preserve environmental integrity, while enhancing business performance.

Corporate Social Responsibility (CSR), Responsible business conduct (RBC) and the sustainable enterprise all commonly refer to **enterprise conduct that extends beyond legal requirements** to ensure that company operations remain fully ethical. Such conduct positively affects the communities in which the enterprise finds itself, and should not be a source of long-term harm to the natural environment upon which it depends, or within which it operates.

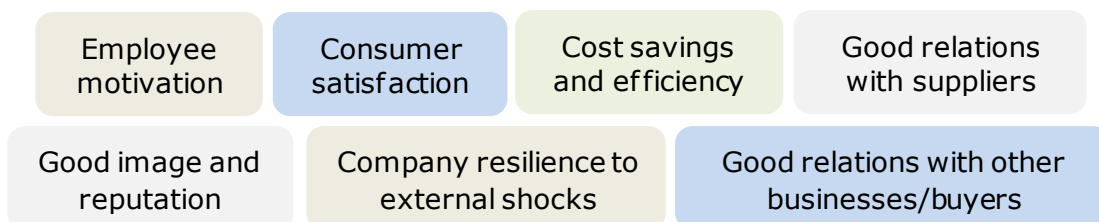
Although each of the three terms has their own specific definition and tend to be associated with slightly different connotations, the European Commission has taken a holistic and integrated approach that prioritises practical action over theoretical distinctions. This means that whichever term is used, enterprises are becoming increasingly expected to step up their efforts when it comes to tackling climate change, environmental degradation, challenges brought on by global trade, and the need to work towards a more inclusive, healthy and prosperous society. In other words, all enterprises, including SMEs, will need to transform their business models so they may better contribute to **sustainable development**.

In that respect, enterprises should take notice of how their business activities not only cause, but also **indirectly contribute to various outcomes that could be detrimental to several groups**, as illustrated in the figure below. For example, a responsible enterprise is not only a good place of work to its employees, but also a decent client to other suppliers that always pays on time. Negative impact that is not directly caused by but contributed to by the enterprise should also be avoided – while ordinary B2B relations might seem harmless, in fact, a supplier might be engaged in illicit practices such as child labour, tax evasion or excessive pollution. Purchasing goods or services from such an entity your business is implicitly accepting unethical rules of conduct.



What are the benefits of making your business more responsible and more sustainable?

Running a responsible business may result in positive social impact, reduced harm to the environment, and also economic growth. Ultimately, this translates to **economic success** and long-term viability for your business. By taking action, you can improve your company's day-to-day operations in many different ways, each of which could be the culprit that keeps your business from achieving financial success.



However, the business case for sustainability is not always easy or straightforward to because it depends on each individual business. Hence, you will need to put some effort into developing your CSR/sustainability action.

So what's next?

This checklist was developed to help your business transform into a **more responsible and more sustainable enterprise**.

It contains a **checklist of activities** that you may do within these **action areas**:



Activities within each area are beneficial to **boosting business competitiveness** in their own way. You may go through all the areas, or you may choose specific areas of interest, depending on what you believe needs to be improved in your day-to-day business, or what is relevant for the industry you operate in. You might already have a CSR/sustainability strategy in place, or you might only be starting on your CSR/sustainability journey. The checklist is designed to help you **navigate the variety of possibilities** that could be relevant to making responsible and sustainable conduct an integral part of your business.

- Each action area contains a checklist of **essential activities** that a responsible enterprise ought to follow, and a box with **suggestions for more advanced activities** with examples.
- Once you have developed a CSR/sustainability strategy or started implementing specific activities, you might want to **let your customers or investors know about your efforts**. If you are not sure where to start, some suggestions are provided at the end of the checklist.

Finally, while the checklist can help you identify which activities could be beneficial for your business it will not tell you what exactly and how they should be done. But for that, some kind of **help and support will be available** most of the time. General information on support relevant for each action area is provided alongside the activity check. However, more general kind of support to SMEs is available as well, with **links to various resources provided [here](#)**.

Do you want to explore more options and ideas on how other companies are integrating CSR/sustainability?

- Take a look at the "**Uptake of Corporate Social Responsibility (CSR) by European small and medium sized enterprises (SMEs) and start-ups: Good Practice Document**", which can be found on the European Commission's website. The document contains 30 case studies of SMEs from across 17 European countries and 8 economic sectors. It presents illustrative stories about developing and maintaining sustainable business models and CSR strategies.
- The **[BipiZ platform of Good Practices](#)** contains a collection of best practices and success stories on company engagements in CSR activities. The platform covers over **1200 concrete examples from 600 companies**, 15 countries and 9 sectors. It allows you to search for good practices in accordance to keywords, topics, business sectors and even company size. You can submit your own company as a good practice too!

Start your journey!

The three guiding questions below will help to direct you toward specific and practical suggestions for CSR/sustainability action most suitable to your business needs. You can then determine which activities are most appropriate given the size of your enterprise, the industry you operate in, or aspirations for expanding your business.

Question 1:

Do you have a CSR/sustainability strategy?	Take a look at these sections:
<input type="checkbox"/> Yes, but I am looking for more ideas.	Choose from a list of action areas suggested below.
<input type="checkbox"/> Yes, but I want to improve it.	<u>Tips for developing a CSR strategy</u>
<input type="checkbox"/> No, but I want to develop one.	
<input type="checkbox"/> No. I am only interested in taking concrete action.	Choose from a list of action areas suggested below.

Question 2:

Do you just want to explore the possibilities of action?	What is this action area about?
<input type="checkbox"/> <u>Decent work</u>	Fair treatment of all workers, decent employment conditions and engagement in social dialogue.
<input type="checkbox"/> <u>Consumer issues</u>	Providing customers with accurate and helpful information, minimizing risks when using enterprise products, providing support services and recall procedures
<input type="checkbox"/> <u>Environment</u>	Reducing environmental risk, bearing the cost of pollution, not harming the local ecosystems and, if possible, improving air, water and soil conditions
<input type="checkbox"/> <u>Community involvement</u>	Positive business contribution ranging from the local community to the wider international society.
<input type="checkbox"/> <u>Human rights</u>	Respectful treatment of all individuals at the workplace and across supply chains.
<input type="checkbox"/> <u>Responsible business relations</u>	Respecting the rule of law when dealing with other enterprises down or up the value chain.
<input type="checkbox"/> <u>Organisational governance</u>	Accountable, transparent, ethical business management that takes into consideration stakeholder interests.

Question 3:

Which aspects of your business would you like to improve?	Take a look at these action areas:
<input type="checkbox"/> Increase the company's positive social impact	<ul style="list-style-type: none"> • Decent work • Consumer issues • Community involvement • Human rights
<input type="checkbox"/> Reduce the company's negative environmental impact	<ul style="list-style-type: none"> • Environment • Responsible business relations
<input type="checkbox"/> Increase employee motivation and retention	<ul style="list-style-type: none"> • Decent work • Community involvement • Human rights
<input type="checkbox"/> Improve consumer satisfaction	<ul style="list-style-type: none"> • Consumer issues • Community involvement
<input type="checkbox"/> Improve relations with other businesses/buyers	<ul style="list-style-type: none"> • Responsible business relations • Organisational governance
<input type="checkbox"/> Ensure good relations with suppliers	
<input type="checkbox"/> Increase company resilience to external shocks	<ul style="list-style-type: none"> • Environment • Responsible business relations • Organisational governance
<input type="checkbox"/> Increase cost savings and efficiency	
<input type="checkbox"/> Improve image and reputation before customers and the local community	<ul style="list-style-type: none"> • Consumer issues • Community involvement • Human rights • Organisational governance
<input type="checkbox"/> Improve image and reputation before investors	<ul style="list-style-type: none"> • Organisational governance



Does your company provide decent working conditions?



Tick all that apply:

- All employees have employment contracts.
- All employees are covered by social insurance.
- All employees receive fair wages: they receive a living wage in proportion to their efforts and are compensated for overtime.
- All employees enjoy a good work-life balance: they can take a day-off when needed, combine their family duties with work, etc.
- All employees are fully protected from any accidents or health hazards at work.
- Employees are regularly included in decision-making at the company.
- All employees receive training opportunities.



Did you leave anything out? Why is that?



Want to do better?

Activity	Examples
Provide training opportunities	Employee training plans, in-house training activities, training vouchers, training days, job-rotation schemes.
Provide employment perks	Employee retirement schemes, gym memberships, vouchers for cultural/sports events, free snacks at the workplace, premiums for personal occasions, transparent profit-sharing scheme.
Improve occupational health and safety	Regular health and safety training, better working equipment/clothing.
Improve work-life balance	Respect for employee boundaries: clear expectations for availability (phone/online); flexible work schedule.
Involve employees in decision-making	Clear process for regular employer-employee dialogue.



Need support?

- [OiRA sectoral tools](#) enable SMEs to carry out risk assessments for meeting occupational health and safety conditions within a variety of industrial sectors.
- [Fair Labour Association](#) provides a model of collaboration, accountability, and transparency and serves as a catalyst for positive change in workplace conditions. The FLA Workplace Code of Conduct defines labour standards that aim to achieve decent and humane working conditions.
- [NORMLEX](#) is an information system on International Labour Standards (such as ratification information, reporting requirements, comments of the International Labour Organisation's supervisory bodies, etc.) as well as national labour and social security laws.
- The [SA 8000 Standard and Certification System](#) provides a framework for organisations of all types to conduct business in a way that is fair and decent for workers and to demonstrate their adherence to the highest social standards.



Does your company place efforts to benefit consumers?



Tick all that apply:

- The company provides goods or services for a fair price.
- The company provides complete, accurate and truthful information about the product or service it provides.
 - The company provides a clear and easy recall procedure and/or customer service.
- The company fully protects consumer health and safety.
- The company fully protects consumer privacy and data.



Did you leave anything out? Why is that?



Want to do better?

Activity	Examples
Increase consumer satisfaction	Consumer surveys, personalised service (e.g. via social media), loyalty programmes
Provide adapted accessibility	Adapted accessibility to children, elders, persons with disabilities to company products/services or distribution premises.
Protect vulnerable consumers	Respect and protection from harm of vulnerable consumers, such as elders, children, persons with disabilities, etc.
Promote sustainable consumption	Products from recycled materials, repair services, awareness-raising activities on consumption, collection of used products to restore/reuse them.



Need support?

- [Consumer Law Ready](#) is an EU-wide training programme in consumer law for SMEs. Select your country to get started and learn about everything you need to know with respect to consumer law.
- [GDPR – Information material for SMEs](#) is a resource whose aim is to provide you with a selection of available resources and links which could support you to find the correct information on the General Data Protection Regulation.
- [Consumer Protection in E-commerce: OECD Recommendation](#) covers commercial practices related to both monetary and nonmonetary transactions for goods and services, which include digital content products
- [SHIFT – Sustainable consumer behaviour change workbook](#) provides a set of tools that companies can use to foster ecologically sustainable consumer behaviour.



Does your company respect the environment?



Tick all that apply:

- The company recycles a majority of its waste (incl. industrial waste).
- The company actively works to minimise all waste in production processes or service delivery.
- The company actively works to prevent water and/or air pollution.
- The company uses sustainable packaging (e.g. paper, glass) in all instances.
- The company uses water efficiently.
- The company uses renewable energy sources.
- The company uses energy-efficient technologies in production/service delivery.



Did you leave anything out? Why is that?



Want to do better?

Activity	Examples
Develop environmentally-friendly products or services	Products from sustainable materials, circular design, eco-design, services designed to incentivise sustainable action (e.g. green finance).
Protect biodiversity	Natural capital accounting, adherence to principles of organic production, partnerships or initiatives to protect wildlife and natural habitats.
Protect animal rights	Products not tested on animals, prevention of animal cruelty.



Need support?

- The [European Resource Efficiency Knowledge Centre](#) helps SMEs find solutions for issues related to energy, material, water and waste problems as well as cut costs. Contains a database for resource efficiency support programmes and tools, good practice examples and a self-assessment tool for SMEs.
- The [EU Business @ Biodiversity Platform](#) helps business to better understand the link between business activities and nature. It encourages businesses to integrate natural capital and biodiversity considerations into their daily operations.
- [The SME Climate Hub](#), a library of tools and resources. Aims to climate action and build business resilience, provides an extensive library of tools and resources specifically designed for or highly accessible to SMEs (e. g. guides, case studies, webinars).
- [We Value Nature](#), a campaign supporting businesses and the natural capital community to make valuing nature the new normal for businesses across Europe. Provides training resources, digital media library and good practices.
- **First Steps to Green Competitiveness Guide** to a) [Manufacturing companies](#), and b) [Service Companies](#) provide tools for SMEs with no in-house expertise or exposure to environmental issues.



Does your company support the development of its local or any other community?



Tick all that apply:

- The company supports the training and/or employment of young people or vulnerable persons (migrants, refugees, persons with disabilities, etc.).
- The company supports educational campaigns or programmes.
- The company supports local institutions, organisations or programmes with financial or other kinds of donations.
- The company supports a specific economy by purchasing its local produce.
- The company respects local communities' needs and values by protecting its cultural heritage and respecting the natural environment.



Did you leave anything out? Why is that?



Want to do better?

Activity	Examples
Provide training and/or employment opportunities	Internship, traineeship or apprenticeship opportunities, visits to company facilities, partnerships with schools or other education institutions, mentorship or guidance initiatives, employment of persons from vulnerable groups or specific communities.
Support local sports	Financial support to local sports facilities, teams or singular athletes, partnerships with sports clubs to run specific initiatives (healthy lifestyle for children, diversity through sports, etc.).
Support education	Education or awareness-raising activities on specific product use, services or a particular problematic issue.
Partner with local organisations to support initiatives	Partnerships with various institutions to support initiatives on education, culture, health, or the environment.
Help communities in need	Financial or other kind of donations (e.g. some company products) to communities affected by natural disasters, specific diseases etc.
Conduct due diligence in areas affected by conflict	Screen/audit suppliers that (may) have sourcing operations in areas affected by conflict.



Need support?

- The [Social Innovation Community Learning Repository](#) is a handbook, a collection of tools, resources, methods and case examples helping guide and inspire your social innovation practice.
- [Erasmus for Young Entrepreneurs](#) is a cross-border exchange programme which gives new or aspiring entrepreneurs the chance to learn from experienced entrepreneurs running small businesses in other Participating Countries. You can also offer [Erasmus+ internship vacancies](#) to individuals seeking international opportunities.
- Take a look at the websites of local NGOs, business organisations or CSR networks to find potential partners and implement initiatives that benefit your community.



Does your company strive to protect human rights?



Tick all that apply:

- Human rights are respected at the workplace.
- Discrimination and harassment are not tolerated.
- The company has a channel through which human rights abuses or any unwanted behaviour can be reported and remedied.
- Risk of human rights abuses by business partners and/or suppliers is monitored and measures to mitigate it are in place.



Did you leave anything out? Why is that?



Want to do better?

Activity	Examples
Ensure workplace diversity	Formalised hiring practices (e.g. code of conduct), efforts to include underrepresented groups by catering to their specific needs
Undertake human rights due diligence	Screening/ auditing suppliers to ensure protection of human rights in the supply chain, including human rights clauses in company contracts
Integrate disadvantaged groups	Additional efforts to include disadvantaged groups by catering to their needs (e.g. setting up a workplace for a person with disabilities)
Get certified for your efforts	Certificates such as SA8000, WRAP, Fair Wear, Fair Trade (UTZ) and others.



Need support?

- [Guide to human rights for SMEs](#) developed by the European Commission. Helps SMEs comprehend how their enterprise might contribute to human rights abuses and how to prevent this.
- [Diversity within small and medium-sized enterprises](#) – best practices and approaches for moving ahead. Developed by the European Commission, provides guidance on how to improve the competitiveness of companies via workforce diversity.
- [ILO tools and resources](#) for business on non-discrimination and equality provide guidelines, examples and toolkits on gender equality at work (incl. equal pay, workplace solutions for childcare), employing persons with disabilities (e.g. managing disability at the workplace), working with younger or older employees, etc.
- [The Women's Empowerment Principles Gender Gap Analysis Tool](#), a business-driven tool designed to help companies assess gender equality performance at the workplace.



Does your company strive to ensure responsible business relations?



Tick all that apply:

- The company participates in fair competition against other companies. All illicit practices are avoided.
- The company always pays suppliers for their service on time.
- The company sells goods or services for a fair price.
- The company provides complete, accurate and truthful information about its products or services to other businesses.
 - The company conducts supply chain due diligence.



Did you leave anything out? Why is that?



Want to do better?

Activity	Examples
Conduct supply chain due diligence	Supplier code of conduct, questionnaire or check-list to monitor risks, use of industry-specific guidelines (e.g. raw minerals), supplier audits by third parties.
Choose sustainable business services	Transportation, warehousing, distribution or customer service carried out by responsible, reliable and sustainable business partners.
Purchase sustainably-made produce	Goods or raw materials sourced from reliable (e.g. certified) suppliers that produce in a sustainable way.



Need support?

- [The SME Compass](#), a tool for environmental and human rights due diligence along the value chain, tailored specifically to SMEs. In 5 phases, it helps SMEs to understand risks, take action and comply with due diligence.
- [CSR Risk Check tool](#) with interactive world map to manage risks when importing from or producing in other countries than your own.
- [Guidance on due diligence for EU businesses](#) to address the risk of forced labour in their operations and supply chains. Guidance provides with practical aspects of due diligence as well as an overview of international standards that are relevant for combatting forced labour.
- If you are not sure whether your company can do it on its own – **join a network** to help you. The following networks provide support for supply chain due diligence: [amfori](#), [Fair Labor Association](#), [Responsible Business Alliance](#), [Ethical Trading Initiative](#).



Does your company follow a clear form of business governance?



Tick all that apply:

- The company follows a clear and transparent process of decision-making with respect to business development and operations.
- The company is not engaged in illegal activities of *any* kind (especially tax avoidance, money laundering, and bribery).
- The company is transparent about financial and other performance indicators to employees and shareholders.
- Employees regularly participate in decision-making at the company.



Did you leave anything out? Why is that?



Want to do better?

Activity	Examples
Communicate on transparency	Clear guidelines to employees and/or suppliers/buyers/investors on company commitments, annual financial and non-financial reports (available to company stakeholders, including employees)
Commit to responsible and/or sustainable conduct	CSR/sustainability strategy, pledge or another type of commitment that includes specific guidelines or a code of conduct for company operations.
Follow-through on commitments	Performance targets for commitments (here are some suggestions), activities to improve performance.



Need support?

- [“Five Corporate Governance Guidelines to Accelerate Change and Sustainable Growth in Europe”](#) (ecoDa, 2021) can be useful for executives and non-executives to benchmark their own governance practices to the best practices observed in Europe. This includes promoting diversity and collaboration between the Board and the Executive committee, involvement of all relevant stakeholders, committing to ESG and other guidelines.
- The [SME Business Integrity Kit](#) (Transparency International Italia, 2018) has been designed to help spread the values of transparency, integrity and anti-corruption.
- [Close the Gap](#) has developed a free, online self-assessment tool designed specifically for smaller employers. The *Think Business, Think Equality* tool enables you to assess your employment practices, and provides tailored advice and guidance on how small changes to the way you run your business can make a big difference to you and your employees.



Inform others about your efforts!

You can do the following:

- Publish information about your efforts on social media or your company's website
- Report on specific social and/or environmental impacts of your business. However, you might need some monitoring indicators to do that. See [Tips for developing a CSR/sustainability strategy](#).
- Make your efforts a part of your organisation's identity and make sure this is communicated to all company stakeholders, from employees, to customers and investors.
- Obtain a label or certificate to show customers that you take CSR/sustainability commitments seriously. However, it can be difficult to choose which one is right for you. The EU runs several labelling and certification schemes, you can find about more by clicking [here](#). If you are looking for something else, for example the [Ecolabel Index](#) lists 455 various labels from 199 countries and 25 industry sectors that you may choose from.

Want to **report** your company's efforts in a more formal manner **by following a global standard**?

A variety of reporting standards are available, such as:

- [Global Reporting Initiative](#)
- [United Nations Global Compact](#)
- [ISO 26000](#) Guidance to Social Responsibility
- [UN Guiding Principles Reporting Framework](#) (applicable to business and human rights)
- [SA8000 Standard](#)

[The EU Ecolabel](#) promotes environmental excellence across a wide range of products and services. It helps to showcase your customers and consumers that your product meets strict ecological criteria, and the label is recognised in all EU countries. Discounts to SMEs when obtaining the label are available.



Tips for developing a CSR/sustainability strategy

1. **Identify**, which aspects of your business need to be improved. You can use the [guiding questions](#) at the start of this Checklist.
2. Use the [Checklist](#) to **find ideas for activities** that could work for your business. Links to good practices and support available can give you a better idea of what could be feasible and suitable for your company.
3. **Get a better idea of the resources** you need:
 - **Who** in the company will be responsible for maintaining activities? How many persons, working full- or part-time, would you need to conduct activities on a regular basis?
 - **How much** will you need to invest for starting and maintaining activities? How much can you afford to invest for activities to be profitable in medium term?
 - **If you are struggling**, perhaps you can approach a business consultant to help you? Perhaps your sectoral association, local Chambers of Commerce or a business support organisation can provide some assistance?
4. Set **performance targets** and **monitor progress**. Ideas for performance indicators under each action area are provided in the table below. However, you can choose to follow more [formalised standards or obtain a label or certificate](#) for fulfilling specific criteria.

Action area	Examples of performance indicators
Decent work	<ul style="list-style-type: none"> - One-on-one interviews to monitor employee well-being based on set criteria - Share of employees participating in training/hours spent in training per employee - Severity and/or frequency of OHS accidents - Gender equality indicators (positions occupied and gender pay gap), - Hours spent on overtime - Salary level in comparison to country average
Consumer issues	<ul style="list-style-type: none"> - Benchmarks in consumer satisfaction surveys - Service delivery time, number of customer complaints and their causes - Response time in case of complaints - Specific KPIs for product quality and safety - Share of sustainable or adapted products sold in relation to other products
Environment	<ul style="list-style-type: none"> - Specific targets for energy, water and/or fuel consumption levels - Targets for CO₂ or other gas emissions - Share of energy sourced from renewable sources - Amount of various materials (un-)used or recycled (especially if reducing waste is a priority) - Amount of food waste (target at zero) - Share of products/product parts developed from recycled materials - Number of trees planted - Number of animals protected.

Action area	Examples of performance indicators
<u>Community involvement and development</u>	<ul style="list-style-type: none"> - Number of persons or programme participants to which support had been provided - Number of projects/initiatives or programmes supported - Follow-up on persons or groups to ensure the success of delivered support - Share of income from products/services targeting particular groups.
<u>Human rights</u>	<ul style="list-style-type: none"> - Number of persons that benefited from support - Number of employees trained on relevant topics (diversity, inclusion, corruption, human rights' risks, etc.) - Workforce diversity statistics (gender equality, inclusion of various groups).
<u>Business relations</u>	<ul style="list-style-type: none"> - Number of suppliers committed to the company's CSR/sustainability code of conduct (e.g. by signing a charter) - Number of certified products purchased from suppliers - Number of corruption alerts - Number of supplier misconduct - Benchmarks for third-party audits.
<u>Organisational governance</u>	<ul style="list-style-type: none"> - Financial indicators (revenue, profit, cash flow, etc.) - Scheduled meetings with employees - Performance in accordance to ISO or other standards.

5. **Communicate your efforts** to customers and investors. You can prepare a CSR/sustainability report based on performance targets, or find [other means](#) of doing it.

Available support and resources

- The [European Enterprise Network](#) helps companies innovate and grow internationally. Local Network contact points can help you with advice, support and opportunities for international partnerships, as well as improving the sustainability of your business.
- [Low Carbon Business Action](#) helps SMEs that produce low carbon, resource efficient, circular economy technologies to find potential clients in Canada and the Americas.
- [Erasmus for Young Entrepreneurs](#) is a cross-border exchange programme which gives new or aspiring entrepreneurs the chance to learn from experienced entrepreneurs running small businesses in other Participating Countries.
- The [Social Innovation Community Learning Repository](#) is a handbook, a collection of tools, resources, methods and case examples helping guide and inspire your social innovation practice.
- The [European Institute of Innovation and Technology \(EIT\)](#) brings together leading business, education and research organisations to form dynamic cross-border partnerships. It provides funding opportunities under Horizon Europe.
- [CSR Europe](#) is the leading European business network for Corporate Sustainability and Responsibility. Their National Partner Organisations can support your journey towards practical solutions and sustainable growth.
- [OECD Guidelines for Multinational Enterprises](#) are the most comprehensive international standard on Responsible Business Conduct.
- [My Business and Human Rights: A guide to human rights for small and medium-sized enterprises](#) serves as an inspiration and a practical reference for enterprises that are seeking to integrate human rights more explicitly into what they do.
- The [Global Compact Self Assessment Tool](#) enables companies of all sizes and sectors to diagnose their performance across all ten UN Global Compact principles. It provides indicators to track and demonstrate progress.
- The [SME Compass](#) guides companies step by step towards greater sustainability and robust supply chains. In 5 phases, it helps SMEs to understand risks, take action and comply with due diligence.
- The [CR Compass](#) offers SMEs support in setting up their CR management as well as in preparing sustainability reports and progress reports in accordance with the requirements of the UN Global Compact.
- The [CSR Risk Check](#) tool is aimed at companies that are importing from or have production facilities in foreign countries. You can find out which international CSR risks your business activities are exposed to and what you can do to manage them.
- The [CSRhub Ireland](#) includes guidance and resources on taking the first steps towards CSR (esp. for SMEs), as well as case studies.
- The [SME Climate Hub](#) helps SMEs take concrete steps towards reducing their carbon emissions and undertaking climate actions.
- The [Eco-Management and Audit Scheme \(EMAS\)](#) was developed by the European Commission for organisations to evaluate, report, and improve their environmental performance. Implementation tools for SMEs are available too.

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