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Corporate Social Responsibility in Europe, North America and Asia: 2004 Survey Results

Richard Welford

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Abstract

This paper builds on previous work of the author in assessing policies on Corporate Social Responsibility (CSR) based on twenty elements. The elements are based on international conventions, codes of conduct and industry best practice. In a second survey of current priorities for CSR amongst large listed companies, the paper examines the written policies of companies in fifteen countries in Europe, North America and Asia. The second survey demonstrates an increased emphasis on ethics, bribery and corruption and increased policies amongst companies on child labour compared with the first survey. It shows that one cannot assume that Asian countries are less developed with their Western counterparts and points to a growing trend of CSR in Japan, in particular. Nevertheless, it is demonstrated that there is a link between the development of CSR and the economic development of countries and that many CSR policies are based on localised issues and cultural traditions at a country level. Supply chain aspects of CSR are growing in importance, particularly amongst countries with a strong trading tradition.

Key words

Corporate social responsibility, accountability, citizenship, Europe, North America, Asia

Richard Welford, Corporate Environmental Governance Programme, Centre of Urban Planning and Environmental Management, University of Hong Kong, Pokfulam Road, Hong Kong, China. rwelford@hkucc.hku.hk website: www.hku.hk/cegp

Introduction

Corporate Social Responsibility (CSR) continues to be an important business concept and in a world of increased globalisation is to be found amongst large companies in most countries around the world. In the past it has been argued that as a concept it has not been well defined. Moreover, there have been very few attempts at tracking the areas of CSR that companies have developed the most and examining those which are rather less developed.

A previous paper by the author (Welford, 2003) examined the various definitions of CSR that existed and through further consideration of international codes, declarations and conventions defined twenty elements of CSR. That literature review associated with the choice of CSR elements is not presented again here but the same elements are used in a second survey of the written policies of large listed companies. As with the first survey it is the largest companies that are chosen for this analysis precisely because they have brands and reputations to protect and because they are most likely to have responded to calls for greater social responsibility and corporate governance. As before, it should be stressed that this is not a survey of a random sample of companies, but rather a deliberate attempt to examine what the leading companies are doing and thus to paint a picture of best practice.

The Elements of Corporate Social Responsibility and the Surveys

The previous paper by the author (Welford, 2003) identified twenty elements of CSR and then went to see if they could be found in the policies of leading companies. Table 1 presents the twenty elements of CSR used in this research. Sources of Guidance are provided which essentially represent the source and further information about each element. The fourth column used gives the short code used for each aspect used in the figures that follow. Justification of the choice of elements chosen can be found in the previous paper.

The surveys are intended to examine how well the elements of CSR presented in table 1 map on to the actual policies that exist in some of the largest companies in Asia and Europe. The first survey conducted in 2002 consisted of communications with 240 of the largest companies listed on relevant stock exchanges. Twelve countries were chosen with a sample of twenty companies in each. These countries were the United Kingdom, Germany, France, Italy, Spain and Norway in Europe, and Hong Kong SAR, Singapore, Japan, Korea, Malaysia and Thailand in Asia. Although strictly speaking Hong Kong is not a country, it is an autonomous region of China and has separate currencies, laws and government. It also has separate representation on a number of international bodies and is significantly different economically and historically to China. Since the survey work was also done from the University of Hong Kong it would have been odd to have left this region out.

The second survey extended the geographical coverage to include Canada, the USA and Mexico. It also increased the number of companies surveyed on each stock exchange from 20 to 30 giving a total survey sample of 450 companies.

The surveys consisted of emails to, where possible, named individuals in companies selected at random from the stock exchange index indicated in table 2. The named individuals were normally found from searching company websites and typically had titles such as environmental manager, sustainability manager or health, safety and environment manager. Where a specific individual could not be identified then an email was sent to the public relations department. In most cases the identification of an individual person with, as necessary, one follow-up email meant that response rates were anticipated to be relatively high.

Companies were sent an email asking them to complete a simple questionnaire about CSR. The questionnaire asked if they had policies in each of the twenty areas listed in table 1. Alongside each element they had to simply check a box stating yes or stating no. Although the letter accompanying the questionnaire stated that there had to be a *written policy* and although there was the implication that this might be checked, it was never the intention of the research to do this checking since it would have taken an inordinate amount of time. There was therefore a good deal of trust given to respondents to tell the truth. Clearly there may at times have been some exaggeration and it is accepted that some of the elements are open to wide interpretation. Nevertheless, since we are trying to paint an overall picture of activity rather than a scientific sample, such problems seem to be within the realms of acceptability.

The response rate for both surveys was impressive overall for this kind of survey. The first survey had a response rate of 50%. The second bigger survey had a response rate of 49% breaking down to a response rate in Europe of 59%, in North America of 49% and in Asia of 40%.

In surveys of this kind there is of course a degree of survey bias. Questionnaires about the environment, sustainable development and social responsibility and such like are more likely to be completed by companies that have done some work in these areas rather than those that have not. It is argued that in this research such a survey bias actually works in our favour. The 49% of companies that did respond are more likely to be carrying out the elements identified and, since we are looking for best practice rather than a scientific sample, this is therefore not a problem. It simply re-enforces the best practice picture.

The response rate by country is shown in table 2. Response rates in the UK (73%), Germany (70%) and USA (66%) are impressive. In Asia overall response rates are lower although Hong Kong (53%), Japan (53%) and Singapore (60%) are comparable with Norway (63%) and Canada (53%). Relatively low response rates are found in Spain (33%), Thailand (23%), Malaysia (23%), Korea (27%) and Mexico (27%). This might be explained, in part, by the fact that all communications and the questionnaire were carried out in English.

One might also tentatively hypothesise that the response rate is a function of how important the concept of CSR is perceived in each country. Relatively high response rates in Northern Europe, the USA and Canada and the open developed market economies of Japan, Hong Kong and Singapore might suggest it is an issue on the agenda of business.

Lower response rates in Spain and less developed countries might imply that it is less of an issue. Such assertions must nevertheless be treated with some care since the survey data is not sufficiently rich to confirm this on a scientific basis.

Overall Results

Overall results of the 2004 survey can be seen in figure 1. This needs to be read in conjunction with table 1 that provides a guide to the code or abbreviations used. As with the results of the 2002 survey (which are quite similar, adding to the robustness of the data, and shown in figure 2) it can be seen that the bottom six elements in figure 1, comprising the internal aspects of CSR are, with the exception of the protection of human rights within the company's own operations (hr1), all commonly found as policies in the companies surveyed. This can probably be explained by the fact that these policies are required by law in many of the countries surveyed (e.g. laws on non-discrimination, equal pay, limits on hours worked etc.). The least developed of the elements, human rights in the company, is perhaps one of the newer initiatives for companies to consider based on the United Nation's Global Compact initiative, and it is not surprising that fewer companies have developed policies in this area.

The external aspects show a rather more mixed picture with fewer written policies in the area of the protection human rights in the company's sphere of influence (hr2), policies on fair trade (fair tr) and policies on the protection of indigenous populations (indig). More common however, are policies on local community protection and engagement (local), inspection of suppliers' facilities (suppliers), labour standards adopted by suppliers (lab std) and child labour (child lab). As with the 2002 survey we find that

within this group of external aspects of CSR it is the elements relating to the management of supply chains that appear to be most common and those relating to broader ethical issues less common.

The two elements making up the accountability group comprise reporting on social responsibility and/or sustainable development (according to responses now being done or planned to be done by slightly under 50% of the companies responding) and two-way stakeholder engagement according to AA1000 principles (being done by only about 30% of respondents). It is perhaps disappointing not to see more activity in these areas and certainly this is one area that companies need to think about developing in the future.

The citizen group of elements is clearly the least developed amongst respondents to the survey. This is less surprising since the elements are more contentious. However, we must remember that we asked respondents whether they had a policy in the areas identified and just because they do not have a policy does not mean that they do not do it. Philanthropy towards sustainable development initiatives or third party support (third party) is probably likely to be more widespread than the survey would suggest for example. In the areas of educational programmes for the promotion of corporate citizenship (educ prog) and external campaigning on social and sustainable development issues (campaign) although a small number of companies have policies in these areas it is nevertheless interesting to see some companies engaging in these activities since some might argue that they are outside the normal realms of corporate activity.

Again, in line with the 2002 survey results, broadly speaking, as we move up the figure we find a lower incidence of respondents having written policies in the areas identified.

Internal aspects are common and the supply chain related elements of external aspects also seem well developed. However, broader issues of ethics, accountability and citizenship are not so well developed. This is perhaps not so surprising but it is interesting to see that there is at least some activity in each of the twenty elements defined and that this set of elements of CSR is being adopted by some of the leading companies. Table 1 does therefore seem to be a useful checklist for those companies embarking on a process of engaging with CSR.

Figure 2 shows a comparison of the overall results of the survey in 2002 compared with those in 2004. Small differences are not statistically significant of course. What differences do exist may be a result of changing priorities but it should also be noted that the number of companies surveyed has been increased and three more countries added (increasing the sample size from 240 to 450). There are nevertheless some areas where there has been a significant change between the two surveys. There do seem to be fewer policies on labour standards but more on the specific issue of child labour. There seem to be fewer policies on supply chain inspections and local community involvement as well. There are more policies in the area of fair trade and educational programmes. However, the biggest change of all concerns policies covering codes of conduct on ethics, bribery and corruption. This may be a result of the numerous scandals relating to corruption and dishonest accounting practices amongst a number of large companies over the period in question.

Comparisons Between Regions

There were no formal hypotheses formulated at the beginning of this research although there was probably an expectation that we might see less activity in the sphere of CSR in Asia compared with Europe and North America (possibly excluding Mexico). Figure 3 looks at differences between the responses from Europe, North America and Asia with respect to the internal aspects of CSR. As expected there are fewer policies to be found in Asia in each of the six elements identified. Perhaps most notable is the less common practice in Asia of having a statement on normal working hours, maximum overtime and fair wage structures. Working long hours (and often much longer than employees are paid for) is certainly a characteristic in Asia.

In Asian companies surveyed, there is also less of a commitment to guaranteeing freedom of association and promoting staff development and vocational education. A policy on the protection of human rights within the company's own operations is common in 46% of the European firms responding, 34% of North American ones and 29% of the Asian ones. It is interesting to note, however, that in 2002 only 10% of Asian companies said they had a policy in this area.

Differences between European companies and North American ones are small. The lower incidence of policies in North America overall is largely explained by the inclusion of Mexican responses and the incidence of policies in this area in the USA and Canada is not statistically significantly different from those in Europe.

When it comes to external aspects of CSR (see figure 4) the results of the survey become rather more surprising. Overall there is not the stark contrast between the respondents in Asia and others that we see with some of the internal aspects of CSR. Indeed in three areas (labour standards in developing countries, inspection of suppliers and a code of ethics, including bribery and corruption) we actually find a slightly higher incidence of policies in Asia (although given the sample size only the latter of these three elements are actually statistically significantly different). One aspect of the results that we ought to consider in more detail relates to whether companies in Asia are more likely to be taking action on the issues that directly affect them. It may be more likely that Asian companies have policies on ethics, bribery and corruption if they experience it around them and identify it as a problem. In addition many of the Asian companies surveyed are either in or surrounded by developing countries and here issues of labour standards, health and safety become more acute. The localised elements in the incidence of responses is also illustrated well by the relatively high incidence of policies on indigenous populations that are to be found in North America where the issue is highly visible in the USA and Canada.

When it comes to an examination of accountability and citizenship the same pattern of a lower incidence of written policies amongst Asian respondents returns (see figure 5) although policies on two-way stakeholder dialogue are even less common in North America. On the issue of reporting we see 60% of European companies have policies in this area compared with 48% in North America and only 33% in Asia. We might expect much higher incidences of environmental reporting of course but this was not the focus of the question here.

Philanthropy, in terms of support for third party social and sustainable development initiatives, is highest in North America, significantly lower in Europe and lower still in Asia. Policies on educational programmes and on campaigning are low across all regions but particularly low in Asia.

In many cases these last five areas of corporate social responsibility are the ones relating to the extent to which companies are willing to demonstrate their commitment to best practice and embed sound principles in their external relationships with stakeholders. Asian companies do tend to be rather more conservative when it comes to presenting this sort of external profile. This may be partly because some Asian cultures are inherently modest where one does not 'shout' about ones successes. In addition, companies look to the West and see what can happen when companies are disingenuous and come under attack from pressure groups and campaigners and are fearful of the same consequences.

Comparisons Within Regions

In the previous survey we did not attempt to make comparisons between individual countries. However, given that the sample size is much bigger and we have more respondents it seems reasonable to show that there are often considerable differences within the regions themselves. The reader must be careful about reading too much into this since the relatively low response rates in some of the countries make this sort of exercise difficult and small differences are certainly not statistically significant.

Europe

Figure 6 demonstrates that in Europe internal aspects of CSR are well covered by policies with the exception of human rights within the company's own operations (which we have noted previously is rather a new international initiative in any case). Responses of 100% are not uncommon since by law in many countries large companies are required to make a statement about some employment practices. There are some interesting differences in some areas however. Only 50% of French companies have policies on vocational education compared with 100% in Germany for example. Only 50% of Spanish companies have policies on freedom of association compared with 100% of Norwegian companies. Policies on human rights within a company are most likely to be found in the UK, Germany and Norway.

When it comes to external aspects of CSR policies we find a more mixed picture within Europe (see figure 7). Policies on stakeholder engagement seem common in the UK and Norway but less common in Germany and France. Reflecting the local issue mentioned above policies on indigenous populations are most common in Norway where there is a significant minority indigenous population in the North of the country. Policies on child labour and labour standards are common in Norway but much less common in France. Overall, there are few policies on promoting human rights within a company's sphere of influence, except in Norway, which has a long human rights tradition. Codes of conduct on ethics, bribery and corruption are most common in Italy, well known for historical links to the Mafia, again perhaps reflecting a local concern as discussed above in the context of Asia.

In terms of accountability, in Europe, reporting is most common in Norway, Germany and the UK (see figure 8). Two-way stakeholder dialogue is less common and policies least often found in the UK. When it comes to citizenship we see the most philanthropic companies in Norway and the least in Spain. Education programmes and campaigning policies are not common but in both cases a little more likely in Norway and Spain.

Overall, the data does point to more activity in general in Northern Europe than Southern Europe, perhaps suggesting links to the development of the economic system and a historical tendency toward more liberal democracy in the North. The inclusion of more firms in the sample has had some limited impacts. For example in 2002, 78% of companies in the UK and 80% of companies in Norway said they had policies on reporting whereas in 2004 this dropped to 67% and 74% respectively.

Asia

Figure 9 looks at internal aspects of CSR across the six Asian countries surveyed. In general there are more relevant policies in place in Japan, Korea and Singapore compared with Hong Kong, Thailand and Malaysia. Fair wage, working weeks and overtime structures seem well developed in Japan and Korea but very uncommon in the Chinese dominated economies of Singapore and Hong Kong. Despite all Singaporean companies having policies on non-discrimination few go further in having policies on the protection of human rights within the organisation.

External aspects of CSR in Asia can be seen in figure 10. It is interesting to note that although very developed as an economy Hong Kong nearly always trails behind other companies when it comes to policies on the external aspects of CSR. Given that little is now produced in Hong Kong and that companies there are hugely connected with the economy of Mainland China this is surprising. Singapore, however, has the most incidence of policies in the area of labour standards, local community development and stakeholder dialogue and as noted in the previous survey tends to be strong on CSR policies related to trade. Codes of conduct on ethics, bribery and corruption are most common in Malaysia and Singapore and we might argue that this is because a lot of trade takes place with countries that are perceived to be highly corrupt in the region. Across all areas we find that Japan has a consistently high incidence of policies indicating that it is one of the most advanced countries in the region with respect to CSR.

Figure 11 demonstrates the rather underdeveloped policies of companies in the region with respect to accountability and citizenship elements of CSR. Although not very common, the countries most likely to be addressing these issues seem to be Korea and Japan. An encouraging 62% of companies in Japan and 50% of companies in Korea have policies on CSR and/or sustainable development reporting.

North America

Figure 12 examines internal aspects of CSR in Canada, the USA and Mexico. Not unlike the European situation we find these policies on these internal elements well developed in Canada and the USA but relatively uncommon in Mexico. Policies on the human rights

element are not so common again. But excluding this element it is interesting to note that the incidence of policies is consistently higher in Canada than in the USA.

External aspects of CSR in North America are covered in figure 13. Again it is Canada that generally has the highest incidence of policies and Mexico the lowest. Most developed policies in general seem to be in the areas of child labour, supply chain inspections and local community development. Compared with other countries in the survey we find relatively high incidences of policies on indigenous populations reflecting regional concerns.

It is interesting to note the relatively low incidence of policies on reporting in North America (see figure 14). Compared with the leading European countries Canada and the USA seems to be behind in this aspect. Interestingly, though, the reverse is true for third party support for CSR projects and, as noted previously, there does seem to be a good degree of philanthropy in this region. Education related policies appear to be a particular priority amongst Canadian companies.

Discussion

It is worth stressing once again that what this paper attempts to do is paint a picture of best practice. The aim of the research has not been to draw on a randomly selected sample of businesses capable of representing what is happening on average. The aim has been to deliberately represent the activities of leading, large companies with respect to CSR. Considerable care must also be taken when comparing the responses of companies in individual countries because at this level the sample size often becomes too small for

differences to be significantly different. One must also be aware that since the research was conducted 'at a distance', the interpretation of the policy areas listed in table 1 might have been different in some cases.

Nevertheless, as with the first survey we conclude that the elements of CSR defined in table 1 do provide a useful and workable set of criteria for assessing and benchmarking companies. We have therefore demonstrated that over time these represent a useful set of criteria that businesses in general could use in assessing their progress towards CSR. This should not, of course, be seen as a definitive list and companies will need to review their own activities and impacts closely. But it does provide guidance as to what seems important amongst best practice companies.

This second survey increased the number of countries surveyed and increased the coverage to Canada, the USA and Mexico. There were differences between the 2002 and the 2004 survey and, in particular, it is interesting, at these times, to see more policies on ethics, bribery and corruption and a renewed importance for policies on child labour.

Of course, just because a company has a policy does not always imply that it is implemented. On the other hand, companies may be carrying out activities consistent with CSR that are not recorded in a policy document. Bearing in mind these limitations of the research there are, nevertheless, a number of interesting conclusions that can be drawn from this data.

In Asia, debates over CSR have tended to follow developments in the West (Mohan, 2001; Moon 2002). However, whilst the basic context of environmental management, social

responsibility and sustainable development is the same, there are very different priorities in countries where norms, values and economic development differ (Rock, 2002; Ruud, 2002). Work by Chambers *et al* (2003) does suggest that CSR in Asia lags behind best practice in countries such as the United Kingdom but the surveys have demonstrated a new wave of interest in this in Asia (particularly in Japan). The research presented here tends to reinforce those findings. It also points to the fact that within Asia there are considerable differences between different countries. Most importantly, companies often reflect what is important amongst stakeholders in their own countries and can also be influenced by local culture.

Internal aspects of CSR do seem to be quite well developed amongst the best practice companies responding to the questionnaire. Perhaps not surprisingly however, there is rather more activity in Europe and North America (excluding Mexico) than in Asia measured by the existence of written policies. A particular challenge in Asia (especially in Hong Kong and Singapore) seems to be to recognize the right of workers to standardised working hours. There does seem to be an ethic of remaining at work for long hours and not being seen to be the first person to leave. This is not in line with best practice elsewhere. As noted in the previous survey, one is left with the conclusion that in locations such as Hong Kong and Singapore labour is treated as a ‘factor of production’ rather than ‘human capital’. The issue of human rights within the company itself is something that is less developed in both Europe and Asia, and with the UN Global Compact initiative now in place it is an area that we are likely to see developing.

When it comes to the external aspects of CSR the picture between Europe, North America and Asia becomes very much more mixed. Overall we see the external elements linked to

supply chain management (e.g. child labour, labour standards, inspection of suppliers' facilities) more developed than what we might call some of the ethical issues (e.g. indigenous populations, fair trade and human rights). It is interesting to note that in some areas (e.g. ethics, bribery and corruption) there are more Asian companies than European or North American companies reporting written policies. We could certainly not draw the conclusion that European and North American companies are always more advanced with respect to the external aspects than Asian ones.

As we found in the first survey, the areas of accountability and citizenship are certainly less developed although philanthropy is more common in North America and there seems to be a particular emphasis on education in Canada. Reporting on social and sustainable development issues does seem to be important although we actually saw a reduction in the incidence of policies in this area with the inclusion of more firms in the survey. Certainly reporting is less common than one might have imagined in Canada and the USA. The second survey suggests that two-way stakeholder dialogue is increasingly important amongst some European firms but elsewhere it is still less developed. As before, the accountability and citizenship elements of CSR are where firms could be challenged to do more. It is likely that as we see more partnerships being developed between corporations and civil society, however, that a similar survey in the future might see these areas as much more important.

We must be careful about drawing too many conclusions from this data on a country basis. There are nevertheless some general things that seem to hold true across both surveys undertaken. It often seems that companies do respond to what is important in their own country and reflect the challenges. Singapore (with an economy based on trade) puts

much more emphasis on external aspects of CSR than internal ones, for example, whereas Norway and Canada, with its own significant indigenous population, has the highest incidence of policies in that area. Hong Kong corporations are less developed in terms of having written policies than their European counterparts but, not surprisingly given its history, the pattern of what elements they see as important is much more similar to the British pattern with a greater emphasis on aspects internal to the firm.

In general we would have to argue that CSR is, in part, linked to economic development. Generally the more developed the country the higher the incidence of policies in the area of CSR. Germany and the UK lead Europe, Japan and Korea lead in Asia and Mexico certainly trails in North America. There are clear links to culture as well and we find CSR policies more common in countries with a social democratic tradition such as Germany, Norway and Canada.

Conclusions

This second survey demonstrates that we have developed a useful tool for the assessment of CSR activities in the leading companies in Asia, North America and Europe. Such a tool could be used by companies developing CSR practices and has the capability of being used in further benchmarking studies. The second set of survey results reported here are at times quite similar to those reported in the first survey and this would seem to confirm the robustness of the data. Changes over the two year period have reflected those issues that have become important and there have certainly been some differences due to the inclusion of North American companies.

As noted before it would be wrong to conclude that Asian companies always trail behind their Western counterparts. It is certainly the case, for example, that Japanese companies are taking CSR seriously. The findings of this research are specific to the regions, countries and companies surveyed. It is not a representative sample of what is going on and was never intended to be. Nevertheless the intention of carrying out the second survey was in validating the data (which is certainly done) and in tracking changing issues and priorities. It is hoped that a third survey (planned for 2006) will continue to make a contribution to understanding what is going on with respect to CSR.

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Table 1: Elements of Corporate Social Responsibility

	Element of CSR	Source of Guidance	Code
Internal aspects			
1.	Written policies on non-discrimination in the workplace	UN Universal Declaration of Human Rights, 1948	non-dis
2.	Equal opportunities statements and implementation plans	ILO Conventions 100, 110 and 111	eq-ops
3.	Statement on normal working hours, maximum overtime and fair wage structures	ILO Conventions 1, 30 and 47	fair wage
4.	Staff development, in-house education and vocational training	UNESCO Project on Technical and Vocational Education (UNEVOC)	voc educ
5.	The right of freedom of association, collective bargaining and complaints procedures	ILO Convention 98	assoc
6.	The protection of human rights within the company's own operations	UN Global Compact	hr 1
External aspects			
7.	Policy on labour standards adopted by suppliers in developing countries	ILO International Labour Standards Convention, 144	lab std
8.	Policy on restrictions on the use of child labour by suppliers	International Programme on the Elimination of Child Labour (IPEC)	child lab
9.	Commitment to the protection of human rights in the company's sphere of influence	UN Global Compact	hr 2
10.	Inspection of suppliers' facilities for health, safety and environmental aspects	ILO Working Environment Convention, 148	suppliers
11.	Commitment to local community protection and engagement	UNESCO World Heritage Initiative	local
12.	Policy on responding to stakeholders including procedures for the resolution of complaints	Industry best practice	stake 1
13.	Policies on fair trade, equitable trade and end-price auditing	Ethical Trading Initiative	fair tr
14.	Policies on the protection of indigenous populations and their rights	ILO Indigenous and Tribal Populations Convention, 169	indig
15.	Code of ethics (including bribery and corruption)	Transparency International	ethics
Accountability			
16.	Commitment to reporting on corporate social responsibility and/or sustainable development	Global Reporting Initiative	report
17.	Policies and procedures for engaging a wide range of stakeholders in two way dialogue	Industry best practice, AA1000 standard	stake 2
Citizenship			
18.	Direct support for third party social and sustainable development related initiatives	Industry best practice	third pty
19.	Educational programmes for the promotion of corporate citizenship	Industry best practice	educ prog
20.	External campaign programmes for raising social and sustainable development issues	Activities of 'leading edge' companies	campaign

Table 2: Survey samples and summary of response rates

UK	D	F	It	Es	No	HK	Si	Ja	Ko	Ma	Th	US	Ca	Mx
FTSE 100	DAX	CAC 40	MIB 30	IGBM	Oslo Bors	Hang Seng	STI	TOPIX 150	KOSPI	KLSE 100	SET 50	S&P 100	TSE 300	IPC
30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
22	21	16	16	10	19	16	18	16	8	7	7	20	16	8
73%	70%	53%	53%	33%	63%	53%	60%	53%	27%	23%	23%	66%	53%	27%

Figure 1: Overall results (all countries, percentage saying that they had a written policy in the area stated)

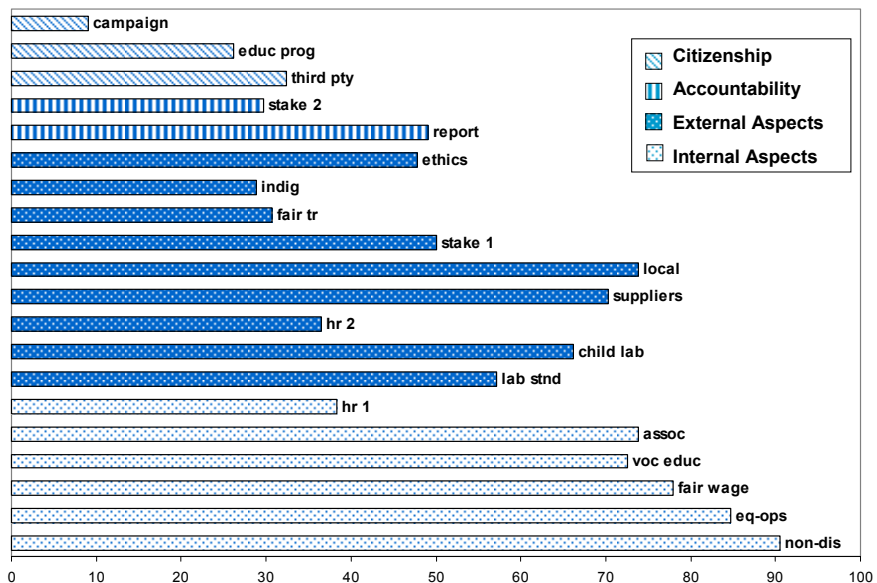


Figure 2: 2002 and 2004 compared

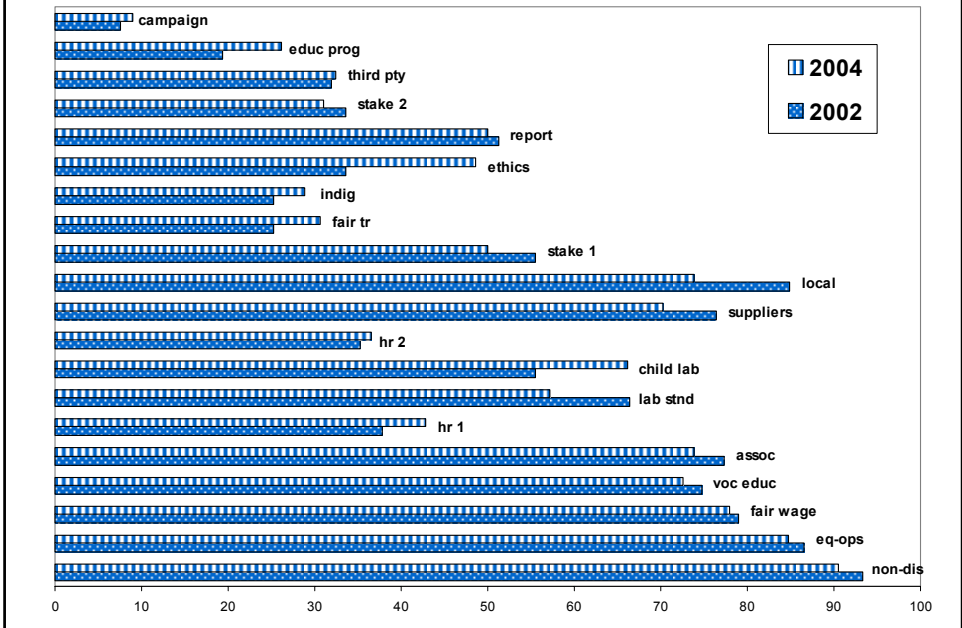


Figure 3: Internal aspects of CSR (percentage saying that they had a written policy in the area stated)

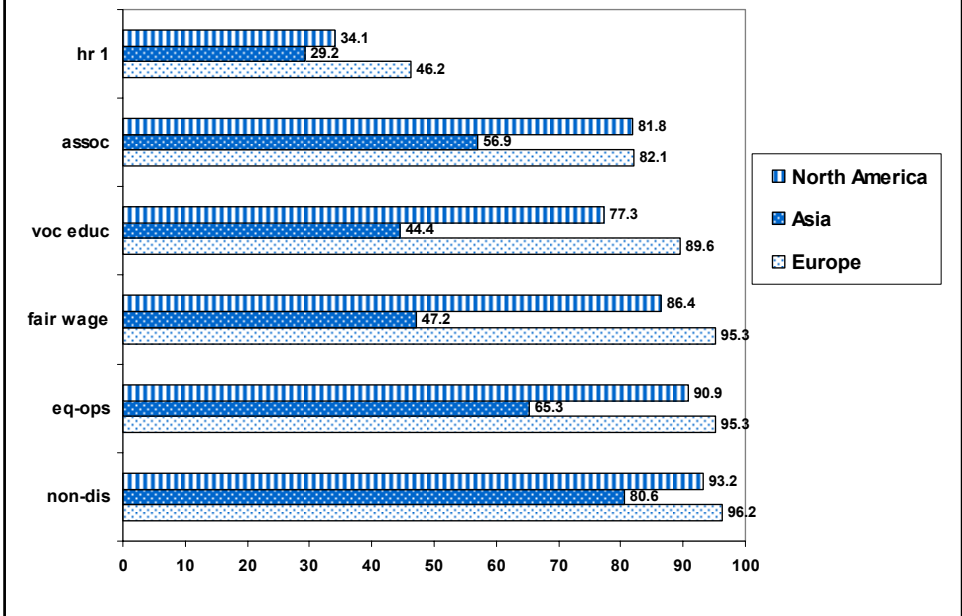


Figure 4: External aspects of CSR (percentage saying that they had a written policy in the area stated)

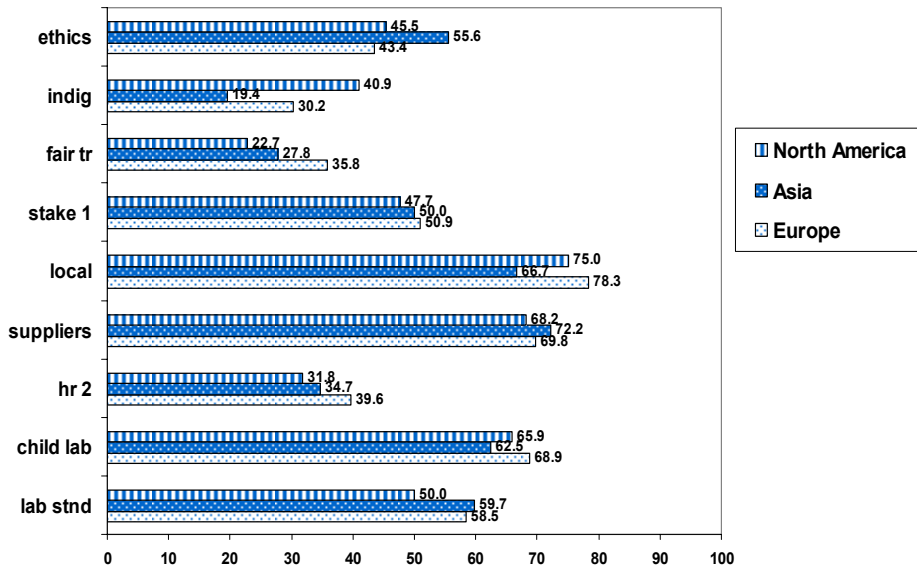


Figure 5: Accountability and Citizenship (percentage saying that they had a written policy in the area stated)

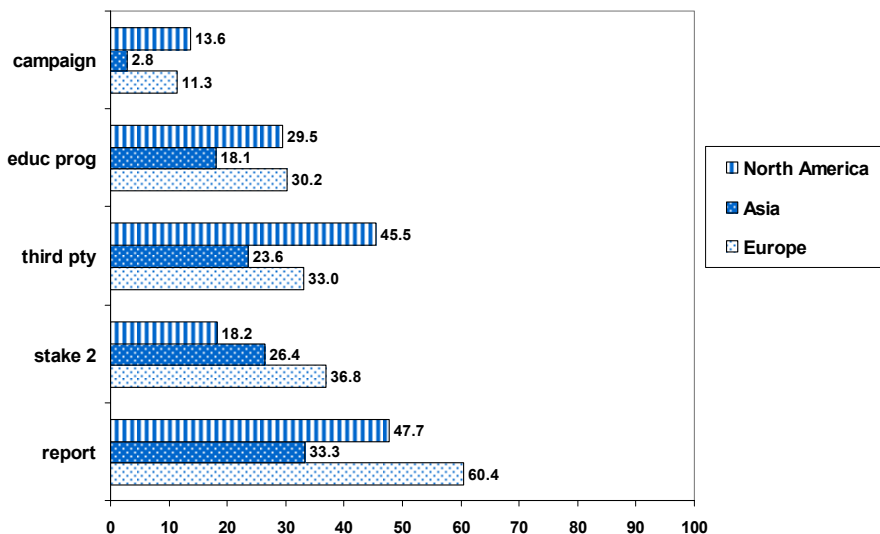


Figure 6: Internal aspects of CSR in Europe (percentage saying that they had a written policy in the area stated)

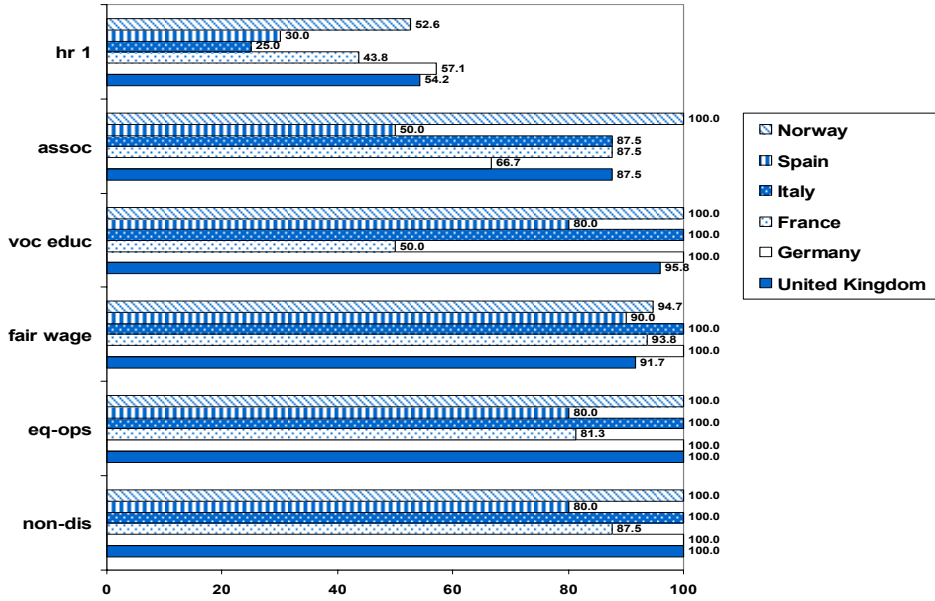


Figure 7: External aspects of CSR in Europe (percentage saying that they had a written policy in the area stated)

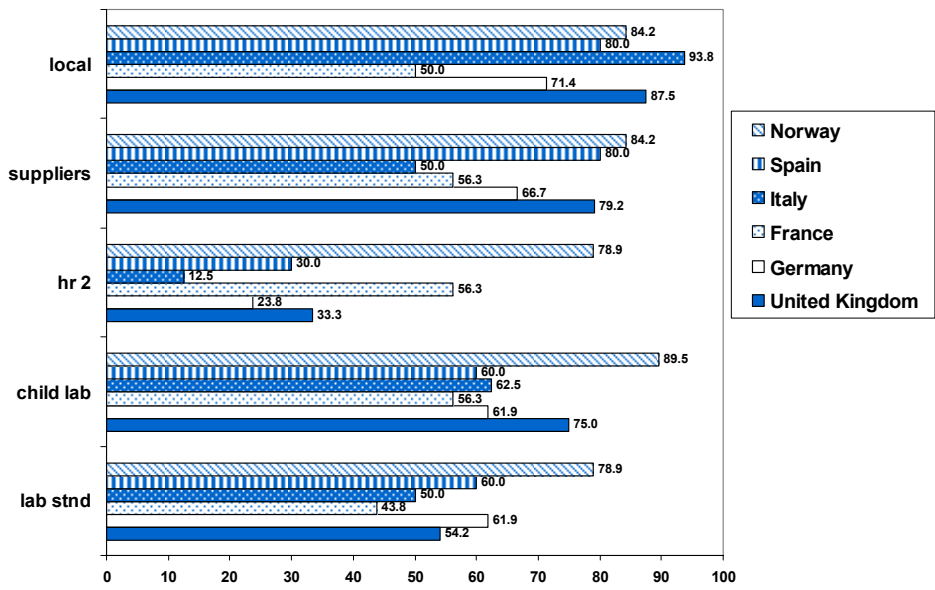


Figure 7 (cont.): External aspects of CSR in Europe (percentage saying that they had a written policy in the area stated)

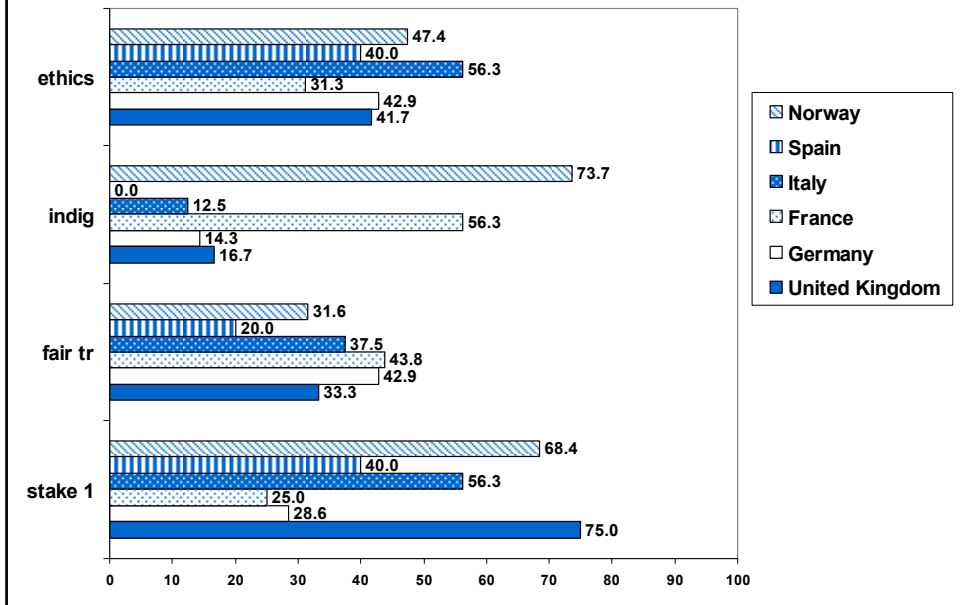


Figure 8: Accountability and Citizenship in Europe (percentage saying that they had a written policy in the area stated)

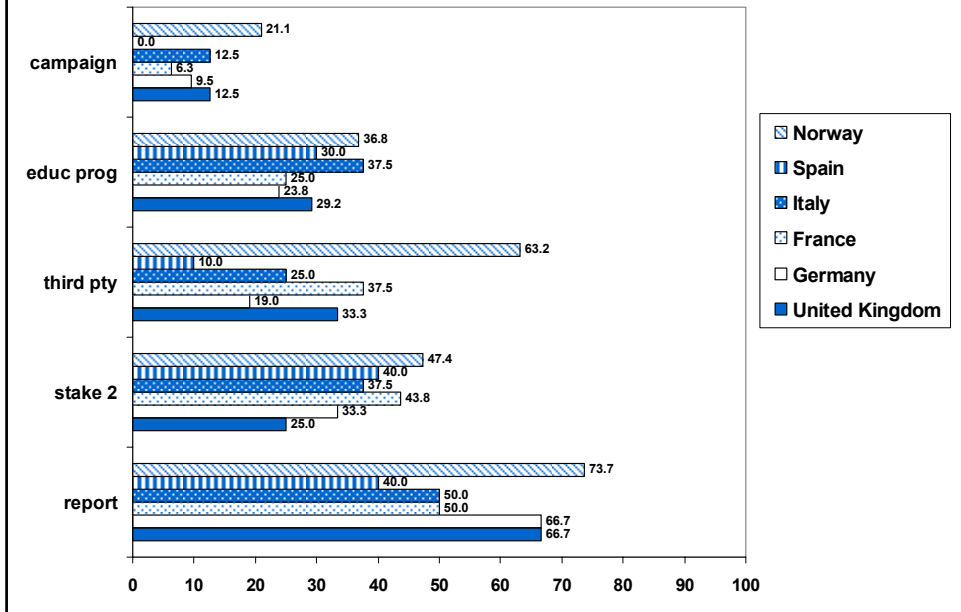


Figure 9: Internal aspects of CSR in Asia (percentage saying that they had a written policy in the area stated)

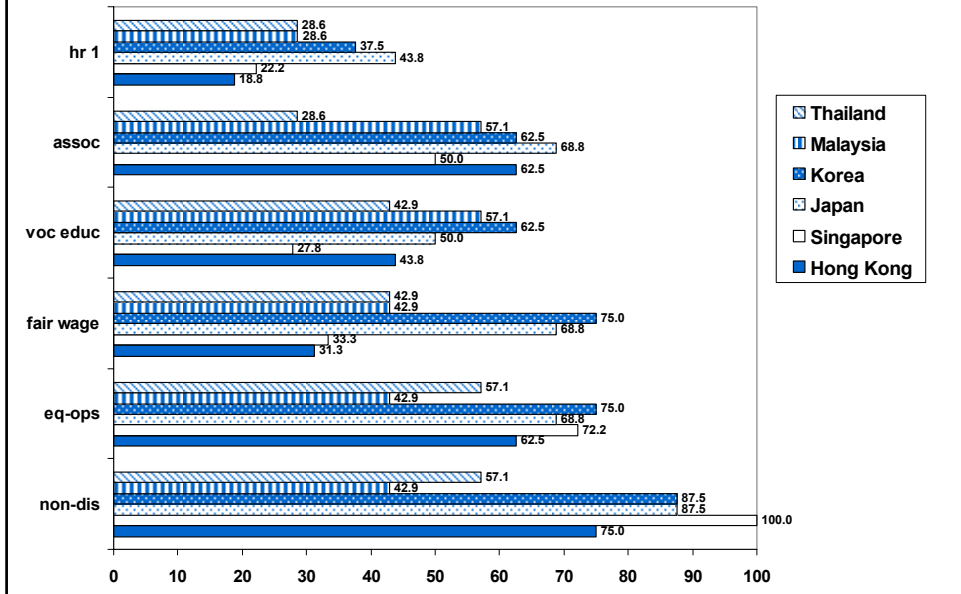


Figure 10: External aspects of CSR in Asia (percentage saying that they had a written policy in the area stated)

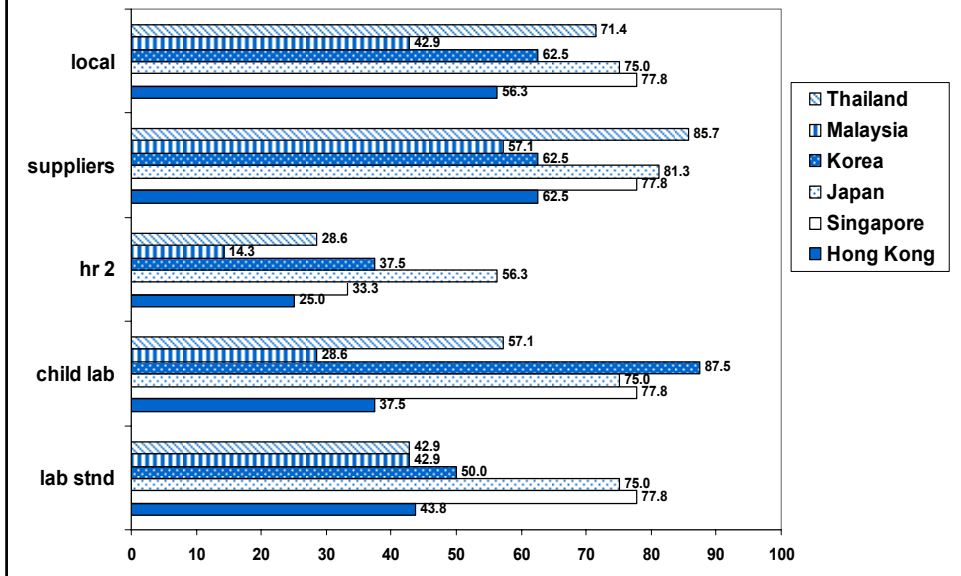


Figure 10 (cont.): External aspects of CSR in Asia (percentage saying that they had a written policy in the area stated)

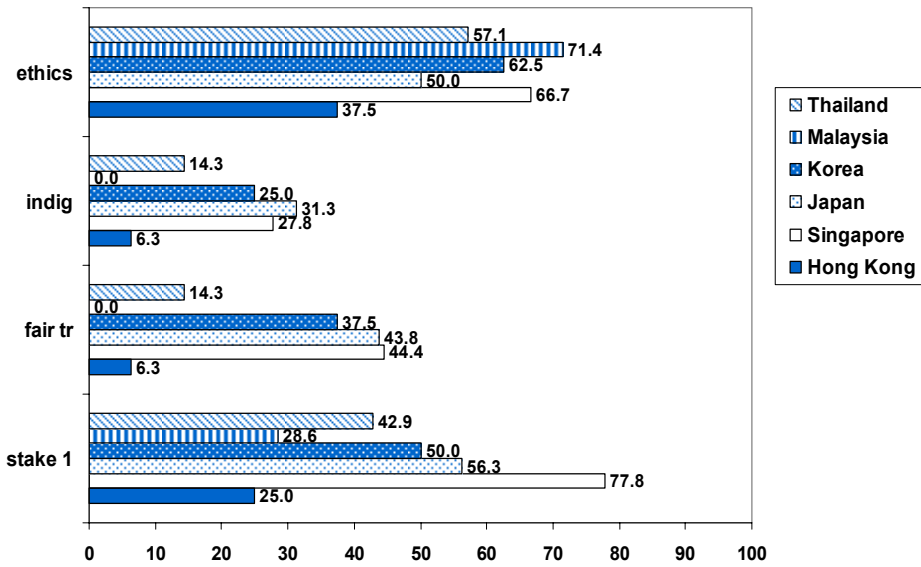


Figure 11: Accountability and Citizenship in Asia (percentage saying that they had a written policy in the area stated)

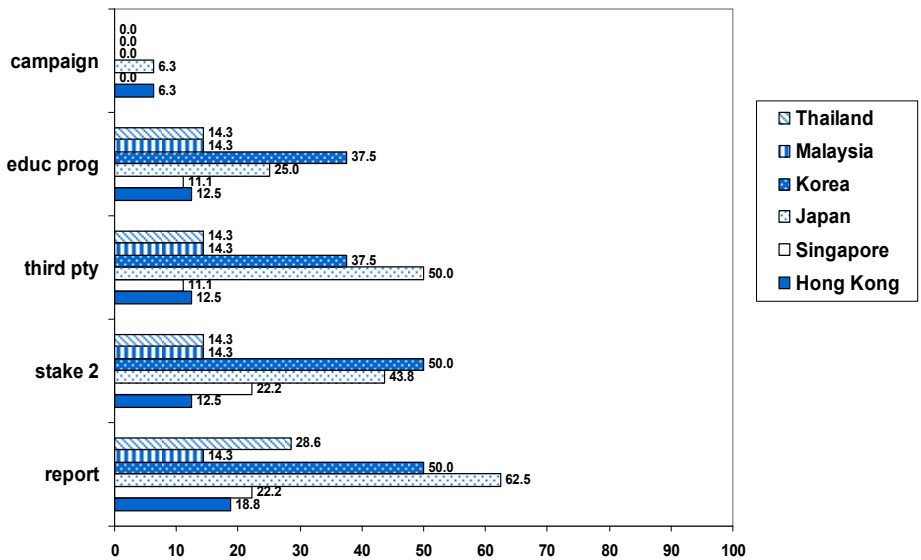


Figure 12: Internal aspects of CSR in North America (percentage saying that they had a written policy in the area stated)

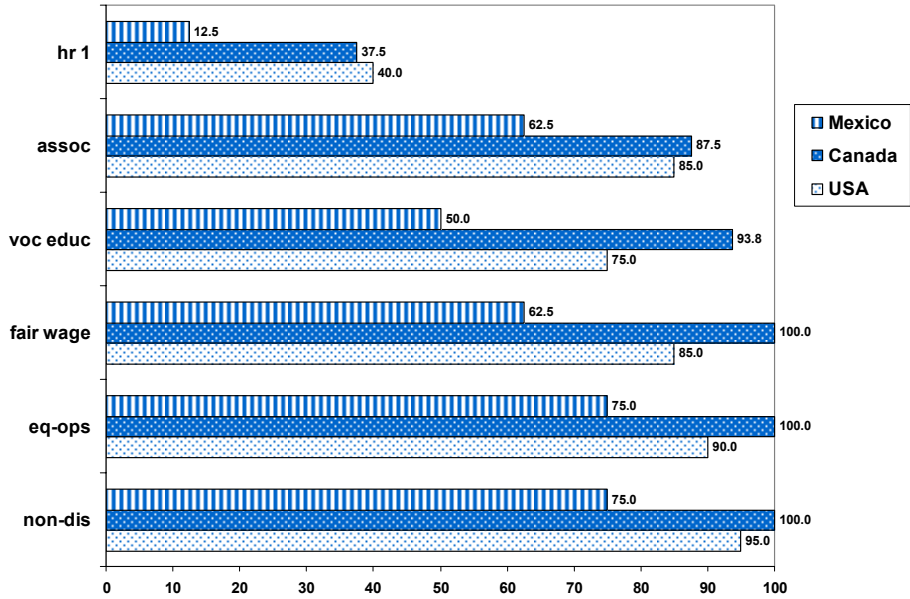


Figure 13: External aspects of CSR in North America (percentage saying that they had a written policy in the area stated)

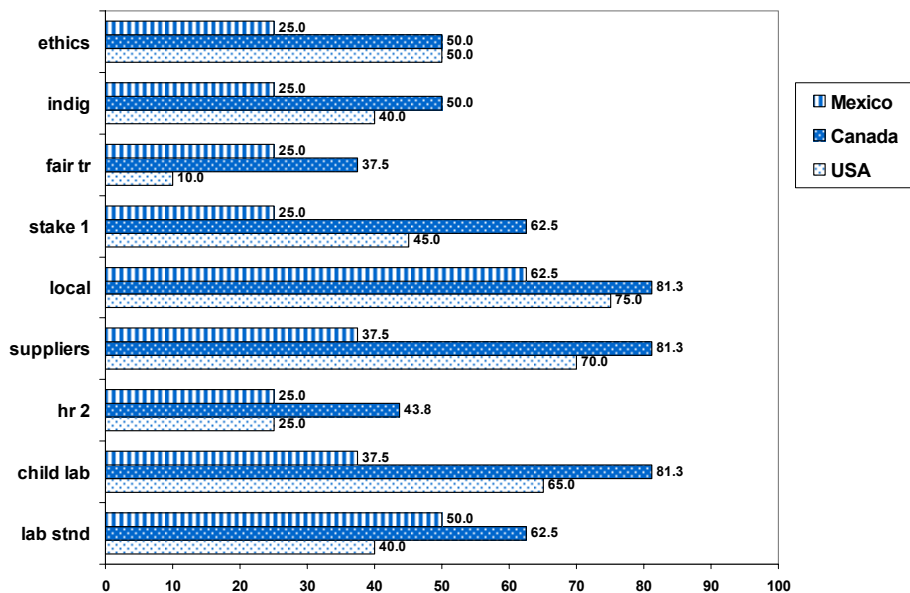


Figure 14: Accountability and Citizenship in North America
(percentage saying that they had a written policy in the area stated)

