



Norwegian University of
Science and Technology

Integration of Social Responsibility into the Norwegian Environmental Certification Scheme Eco-Lighthouse (Miljøfyrtårn)

A comparison with ISO 26000 Guidance on social responsibility

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Problem Description

Explore to what extent goals, principles and practical adaptation of the new ISO 26000 standard are included in the Eco-Lighthouse (Miljøfyrtårn) scheme, and develop a framework for a potential integration of the main aspect of ISO 26000 into Eco-Lighthouse.

Main content:

1. Outline relevant theory and develop a methodology for exploring the enlargement of Eco-Lighthouse in the perspective of ISO 26000
2. Describe and analyse the status and present practise of Eco-Lighthouse regarding the Corporate Social Responsibility (CSR) concept
3. Investigate how Eco-Lighthouse certified companies have already adopted or are will-ing to adopt in the future the inclusion of the ISO 26000 concept into their manage-ment practice
4. Explore and analyse ISO 26000 for a potential transformation of the ideas and inten-tion of the standard to a practical adaption to Eco-Lighthouse

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Supervisor: John Eilif Hermansen, IØT

Preface

This study is conducted as part of the Industrial Ecology master program at the Norwegian University of Science and Technology (NTNU), Trondheim. The master program is international and it is expected that theses will be read internationally. Therefore this thesis is written in English. As a result of the expected international audience, the content of the Norwegian environmental certification scheme, Eco-Lighthouse (Miljøfyrtårn), has been translated even though a Norwegian version of ISO 26000:2010 is available. The translation of the investigated requirements of the Eco-Lighthouse scheme is made by me.

The work with this thesis has been facilitated by my supervisor John E. Hermansen, Førsteamanuensis, Institutt for industriell økonomi og teknologiledelse, NTNU; whose gentle support and guidance made the work on this thesis a challenge in an easy way.

I would like to thank Arne Ranneberg-Nilsen, Leder for Utvikling & Rådgivningsavdelingen, Stiftelsen Miljøfyrtårn, for providing a thesis topic that has been a joy to work with from day one, and is still a joy as I write this.

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Credit is also due to my dear friends Anna, Henrik, Stefan and Moïra for helping me make this thesis something to be proud of.

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Trondheim, March 2011

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Summary

Eco-Lighthouse (Miljøfyrtårn) is a Norwegian environmental certification scheme administered by the Eco-Lighthouse Foundation (Stiftelsen Miljøfyrtårn). In connection with the release of ISO 26000 – Guidance on social responsibility, the Eco-Lighthouse Foundation is considering the possibility of integrating more social responsibility into the certification scheme. The Eco-Lighthouse scheme consists of 72 sets of requirements, as per April 16, 2010. The first set of requirements – *Requirements for all branches (Krav til alle bransjer)* – applies to all organisations regardless of activity. The remaining 71 sets of requirements consist of branch specific requirements. For an organisation to get an Eco-Lighthouse certification it needs to fulfil *Requirements for all branches* as well as at least one set of branch specific requirements.

The aim of this study is to investigate to what extent the content of ISO 26000 can be found in the branch requirements of the Eco-Lighthouse scheme. Due to the time limitation of the study only three sets of requirements are investigated; *Requirement for all branches* and branch specific requirements for *Office activities* and *Main offices*.

The method chosen for investigation is a mixture of three different analysis methods. Document analysis to examine the content of ISO 26000 and identify criteria that can be compared with Eco-Lighthouse requirements, thematic analysis is used to link Eco-Lighthouse requirements to ISO 26000 criteria, and gap analysis is used to highlight the differences between the two standards.

ISO 26000 is organised in seven core subjects; *Organisational governance, Human rights, Labour practices, The environment, Fair operating practices, Consumer issues, and Community involvement and development*. The core subjects are subdivided into issues, except in the case of *Organisational governance*. The Eco-Lighthouse requirements investigated in this study can mainly be found in three core subjects; *Organisational governance, The environment, and Labour practices*. Within the core subject *The environment*, Eco-Lighthouse score highest in the issues: *Prevention of pollution* and *Sustainable resource use*. Within *Labour practices*, an especially high score is found in *Health and safety at work* since many of the requirements are based on Norwegian laws and regulations.

The main focus of the Eco-Lighthouse scheme is on environmental issues relating to internal processes of the organisation. That is management, working environment for the employees, purchasing and material use, energy consumption, transportation, and emission and waste management. There is also some focus on upstream suppliers in the value chain but nothing concerning the downstream end of the value chain. There are many environmental impacts connected with the use phase and end-of-life phase of a product. This corresponds to the ISO 26000 core subject of consumer issues.

The result of the analysis was presented and discussed together with representatives of Fokus Bank, who were participating in the development of the branch requirements for main offices. In their opinion it is important to focus on the whole value chain and therefore they would like to see requirements which ensure that companies take responsibility for their products and

services even after they have left the company, i.e. when used by costumers and finally discarded. However, it is also important that the implementation of those requirements focuses on essentials. If the cost of implementing actions to meet the requirements is too high in relation to the environmental and societal benefits, companies might as well refrain from certifying themselves.

As a provider of an environmental certification scheme, the Eco-Lighthouse Foundation is recommended to extend the scheme to include producer responsibility for products and services provided by the certified organisations. The Eco-Lighthouse Foundation is also recommended to clearly define how far social responsibility reaches for an environmental certification scheme. Today the Eco-Lighthouse scheme includes requirements concerning working conditions for employees, which are not considered an environmental issue in ISO 26000. A possible solution would be to develop a new scheme concerning social responsibility. This would be especially beneficial if the Eco-Lighthouse Foundation decides to extend their certification service further into non-environmental issues.

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Abbreviations

| | |
|------|---|
| CSR | Corporate Social Responsibility |
| DJSI | Dow Jones Sustainability Indexes |
| EEA | European Economic Area |
| EMAS | Eco-Management and Audit Scheme |
| EMS | Environmental Management System |
| EU | European Union |
| FNO | Finansnæringens Fellesorganisasjon (Finance Norway) |
| GHG | Green House Gas |
| GRI | Global Reporting Initiative |
| HSE | Health, Safety and Environment |
| ILO | International Labour Organization |
| ISO | International Organization of Standardization |
| NGO | Non-Governmental Organization |
| SAM | Sustainable Asset Management |
| SMO | Small and Medium size Organizations |
| UD | Utenriksdepartementet (Norwegian ministry of foreign affairs) |
| UN | United Nations |
| WCED | World Commission on Environment and Development |

1 Introduction

As consumers and regulators become increasingly aware of the social role of companies in a globalised world, Corporate Social Responsibility (CSR) is a steadily increasing concern for businesses worldwide. As a result of this growing awareness many attempts have been made to define social responsibility (Dahlsrud 2008) and what businesses should do about it. To meet this need for definition and advice the International Standardization Organization (ISO) took on the task of standardizing social responsibility resulting in the newly released *ISO 26000 – Guidance on Social Responsibility*. Prior to ISO 26000 the Eco-Lighthouse Foundation (Stiftelsen Miljøfyrtårn) in Norway had developed an environmental certificate for a variety of branches of Norwegian society. In connection with the development of ISO 26000 and their own development of new branch requirements for main offices, the Eco-Lighthouse Foundation is now considering whether social responsibility should be integrated into the branch requirements of their environmental certification scheme (Ranneberg-Nilsen 2010).

This study explores to what extent goals, principles and the practical adaptation of ISO 26000 are currently included in the Eco-Lighthouse scheme. Since there are, as per April 16, 2010, 72 different branch requirements (Miljøfyrtårn 2011a) the analysis in this study is limited to three sets of requirements; *Requirements for all branches* and specific requirements for *Office activities* and *Main offices*. These were chosen after consultation with Arne Ranneberg-Nilsen (2010) at the Eco-Lighthouse Foundation.

Based on the comparison between ISO 26000 and the Eco-Lighthouse scheme, suggestions for new potential requirements will be developed. These suggestions will be evaluated by a case company, the Eco-Lighthouse certified Fokus Bank.

1.1 Purpose of research

The purpose of this study is to explore to what extent goals, principles and practical adaptations of the new ISO 26000 standard are included in the Eco-Lighthouse scheme. Furthermore a framework for a potential integration of the main aspects of ISO 26000 into the Eco-Lighthouse scheme will be developed.

The main content as defined by the master thesis assignment is:

1. Outline relevant theory and develop a methodology for exploring the enlargement of Eco-Lighthouse in the perspective of ISO 26000
2. Describe and analyse the status and present practise of Eco-Lighthouse regarding the Corporate Social Responsibility (CSR) concept
3. Investigate how Eco-Lighthouse certified companies have already adopted or are willing to adopt in the future the inclusion of the ISO 26000 concept into their management practice
4. Explore and analyse ISO 26000 for a potential transformation of the ideas and intention of the standard to a practical adaption to Eco-Lighthouse

As to the scope of the study was limited to only consider three of the 72 Eco-Lighthouse branch requirements, the third point in the assignment was changed. Instead of investigating a

number of certified companies, the author was advised to do an in-depth investigation of Fokus Bank, which has been done.

1.2 Main actors

Three organisations are directly or indirectly involved in the content of this study. The International Standardization Organization (ISO) is indirectly involved as provider of the ISO 26000 standard. The Eco-Lighthouse Foundation is also indirectly involved as provider of the Eco-Lighthouse certification requirements. Fokus Bank has directly contributed to the development of potential new Eco-Lighthouse requirements and given feedback on the result of this study. These three actors are presented in the sections below.

1.2.1 The International Organization for Standardization

ISO 26000 is developed by the International Organization for Standardization (ISO). The work started in 2004 as a result of ideas developed after the Earth Summit in Rio de Janeiro, Brazil, in 1992 (United Nations Conference on Environment and Development). The idea of a CSR standard was suggested by industry at the next Earth Summit in Johannesburg, South Africa, in 2002 (The World Summit on Sustainable Development). ISO 26000 was finally accepted in Oslo, Norway, in September 2010 and was formally launched the November 1th, 2010 (Flydal 2010).

This is the largest process ever undertaken by ISO. The standard has been developed using a multi-stakeholder approach involving 450 experts and 210 observers from 99 ISO member countries and 42 liaison organisations (ISO 2011a). The multi-stakeholder approach used in the development of ISO 26000 involved stakeholders from six different groups; consumers, governments, industries, labour unions, NGOs, and others such as research and academics (ISO 2010b). According to Einar Flydal (2010), the leader of the Norwegian committee, the diversity of people has been very fruitful for the process, and the fact that a majority comes from developing countries makes this a very unique process in the history of ISO standards. Of the 71 participating members, 93 % approved the standard. Five countries have not approved ISO 26000 so far. These are Cuba, India, Luxembourg, Turkey and the United States (ISO 2010a).

The objective of ISO 26000 is to help organisations contribute to sustainable development by combining CSR, human rights, labour relations, community development and consumer rights. The standard is intended to be useful for all types of organisations in the private, public and non-governmental sectors, regardless of size and whether operating in developed or developing countries. Additionally, the standard is intended for those beginning to address social responsibility, as well as for those who are more experienced. ISO 26000 provides guidance for users and is neither intended nor appropriate for certification. The use of ISO 26000 is voluntary (ISO 2010b).

There is of course some critique of ISO 26000. Aasbø (2010) found in her study of Norwegian businesses' attitude towards the standard that since it is a guideline only, there is a risk it will become a toothless grandstanding. The lack of specific performance indicators especially increases the risk that no substantial changes will take place. Another critique identified by

Aasbø was that its application may be too demanding for Small and Medium size Organisations (SMO). Also, there is a risk of misinterpretation of the concepts associated with social responsibility, even though ISO 26000 includes a definition of these concepts.

1.2.2 Eco-Lighthouse Foundation

The Eco-Lighthouse Foundation (Stiftelsen Miljøfyrtårn) was established in 2003 and has been administrating the Norwegian environmental certification scheme Eco-Lighthouse since 2004. Since 2007, the scheme is self-financing with the majority of income coming from the certified companies (Miljøfyrtårn 2011b). Ranneberg-Nilsen (2011) at the Eco-Lighthouse Foundation, considers the certification scheme as a social responsibility initiative. In connection with the release of ISO 26000, the Eco-Lighthouse Foundation is considering further enhancing the social responsibility of the certification scheme. The result of this study is seen as a means for highlighting the gap between ISO 26000 and the Eco-Lighthouse scheme.

The target group of the Eco-Lighthouse scheme is primarily small and medium size organisations, both within private and public activities. The aim of the Eco-Lighthouse certification is to help organisations create environmentally friendly operations. The certification also provides a clear and documented environmental profile for the organisation (Miljøfyrtårn 2011b).

The requirements and suggestions in the Eco-Lighthouse scheme are concrete and measurable and are intended to be profitable for the organisation. When an organisation decides to get certified, an approved consultant helps the organisation make an environmental analysis of its activities. The analysis addresses the following issues: internal control of health, environment and safety, working environment, energy consumption, purchasing and material use, management of waste and emissions, transportation and greenhouse gas accounting. In cooperation with the consultant the organisation also makes an action plan for meeting the branch requirements of the certification scheme. When the organisation meets the requirements it is awarded a diploma and a certificate. The certificate is valid for 3 years. After 3 years the organisation has to get recertified. As per March 2, 2011 there are 2843 valid Eco-Lighthouse certifications, and 72 different industries/branches (Miljøfyrtårn 2011a, 2011b, 2011d).

1.2.3 Fokus Bank

Fokus Bank is a branch of the Danish banking group Danske Bank A/S, with approximately 1100 employees in 41 offices all over Norway. Danske Bank Group has more than 24000 employees in 13 countries which gives Danske Bank an opportunity to ensure the development and opportunities for many people with different attitudes and cultural background. Since 2007 the Danske Bank Group has been affiliated with the UN Global Compact (Fokus Bank 2011a, 2011b, 2011c).

Fokus Bank has the ambition to be among the leading players in the Norwegian banking and financial markets, as well as being engaged in a profitable and socially responsible business based on customer needs. By being committed to their direct and indirect impact on the environment, Fokus Bank wants to contribute to the society around them (Fokus Bank 2011d, 2011c, 2011e). “We want to be a responsible supplier and meet environmental requirements from our customers. In the long run, we believe to become more competitive through better reputation” (Gjertsen 2010).

The main office of Fokus Bank in Trondheim was one of the pioneer businesses during the development of the new Eco-Lighthouse branch requirements for main offices, and one of the first organisations to be certified according to the new branch requirement (Ranneberg-Nilsen 2010). The main office was the first part of Fokus Bank getting an Eco-Lighthouse certification on September 17, 2010 (Gjertsen 2010). By certifying the main office, it will become easier to certify the branch offices using synergies and experiences from the main office certification. The branch offices can have a local focus on working conditions, waste management, energy consumption, paper consumption, transport and purchasing. The branch offices will be Eco-Lighthouse certified during autumn 2010 and winter 2011 (Gjertsen 2010).

1.3 Structure of the thesis

This thesis is structured in six parts, illustrated in Figure 1. The first part includes an introduction to the topic and a short presentation of the main actors in relation to the research question, ISO, Eco-Lighthouse Foundation and Fokus Bank in Chapter 1. The introduction is followed by the theoretical framework the study is based on in Chapter 2, where the concept of social responsibility and sustainable development is presented. In this chapter the structure of the Eco-Lighthouse certification scheme and the ISO 26000 guidelines is described. This chapter also shortly presents other certification schemes, guidelines and assessments in the field of social responsibility issues. Thereafter follows a presentation of the methodological framework in Chapter 3, where the three methods of analysis are presented: document analysis, thematic analysis, and gap analysis. The reliability and validity of the chosen methods are also discussed. Further on the development of potential new Eco-Lighthouse requirements and the company evaluation are described.

The second part of the thesis contains a description of the data used in Chapter 1, i.e. the content of ISO 26000 and the Eco-Lighthouse scheme. In this chapter is also a section assessing the quality of the data. In the third part, Chapter 1, the analysis is conducted. The analysis consists of three parts. Firstly the content of ISO 26000 is analysed and formulated into criteria that resembles the requirements of Eco-Lighthouse. The second part consists of a thematic analysis where the Eco-Lighthouse requirements are reorganised following the structure of ISO 26000, with core subjects and related issues. Thirdly the gap between ISO 26000 and the Eco-Lighthouse scheme is assessed.

Based on the identified gap, potential new requirements are formulated in part four, Chapter 6. These are evaluated by the case company, Fokus Bank, in Chapter 7. The results of the analysis and the two evaluations are discussed in part five in Chapter 8. Finally, in part six, Chapter 9, conclusions will be made and recommendations will be given.

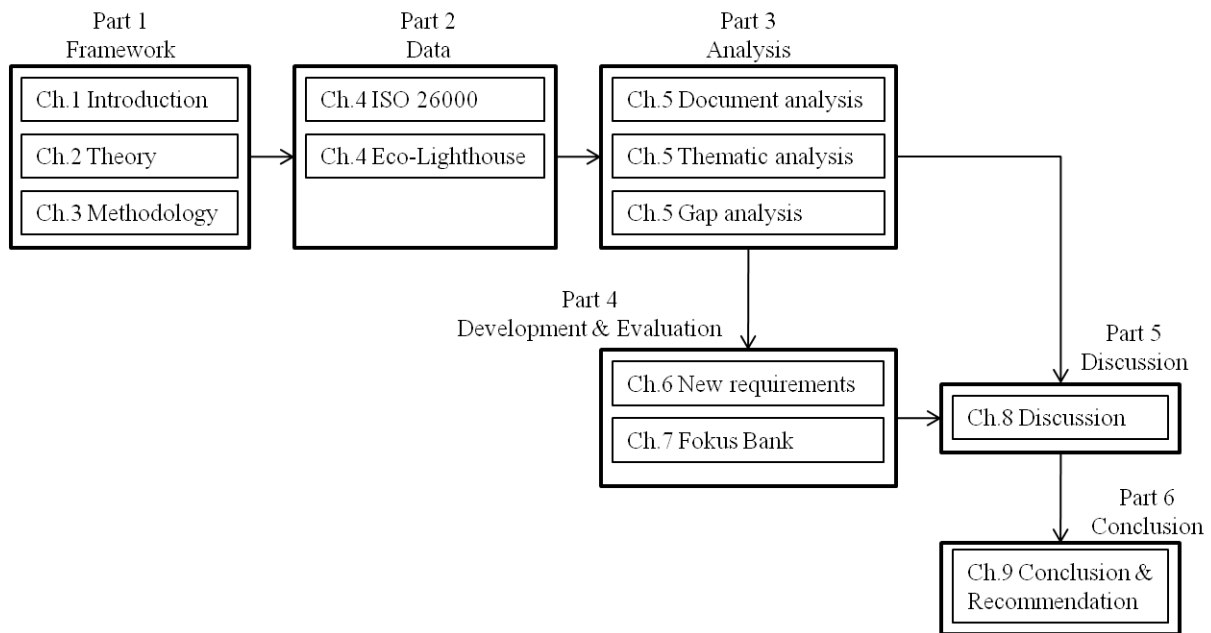


Figure 1: Structure of the thesis

1.4 Definitions

There are some concepts that are vital for the understanding of this thesis. In this section they will be listed and defined.

ISO 26000

The name of the ISO standard is ISO 26000:2010 – Guidance on social responsibility. However, in this thesis it will be denoted ISO 26000.

Eco-Lighthouse

The name Eco-Lighthouse denotes both the environmental certification scheme and the foundation administrate the scheme. The name can refer to both the scheme and the foundation if not clearly stated which one is intended.

Organisation

The Eco-Lighthouse certification scheme addresses primarily companies. ISO 26000, however, addresses all types of organisations in the private, public and non-profit sector. For consistency the word *organisation* is used throughout this thesis when discussing the Eco-Lighthouse scheme as well as ISO 26000.

Branch

In this thesis, branch primarily refers to industry sectors. However, occasionally it also refers to local offices of an organisation with a main office.

Requirement

Requirements are the conditions that must be met to obtain an Eco-Lighthouse certification.

Core subject

ISO 26000 has been organised into core subjects. These are major topics concerning what ISO has defined as social responsibility themes.

Issue

The core subjects of ISO 26000 are further subdivided into issues, where the social responsibility topics are discussed in greater detail.

Criteria

To distinguish between Eco-Lighthouse and ISO 26000, the author chose to use the word *criteria* when discussing ISO 26000. Requirement is also a more demanding word, and since ISO 26000 is a guideline *criteria* seemed appropriate. The criteria are identified within the ISO 26000 issues.

2 Theoretical framework

In this chapter the theoretical framework will be developed, starting with a description of sustainable development and social responsibility, both globally and in Norway. Thereafter follows a presentation of the content of the Eco-Lighthouse environmental certification scheme and the guidelines of ISO 26000. The chapter also includes a short presentation of other international initiatives in the field of social responsibility issues.

2.1 Sustainable development

The debate on sustainable development in organisational management started when the business community faced demands from various actors, such as NGOs, politicians, media, and customers to take more responsibility for environmentally damaging activities (Schwartz & Tilling 2009). All these actors were invited in the development of ISO 26000 with an overall goal of helping organisations in all sectors to contribute to sustainable development (ISO 2010b). Sustainable development was defined by The World Commission on Environment and Development (WCED) as the ability to meet the needs of the present without compromising future generations' ability to meet their own needs (WCED 1987). In ISO 26000 the following is written:

“Sustainable development is about meeting the needs of society while living within the planet’s ecological limits and without jeopardizing the ability of future generations to meet their needs.” (ISO 2010b:9)

Sustainable development is built on the three dimensions: economic development, social progress, and environmental responsibility, see Figure 2 (ISO 2010c; Schwartz & Tilling 2009).



Figure 2: Pillars of sustainable development

Source: Dragages Hong Kong (2011)

2.2 Social responsibility

Social responsibility has recently entered the organisational sustainable development debate when, among others, NGOs called for strengthening human rights in relation to the production sector in low-income countries (Schwartz & Tilling 2009). In 2009, the Norwegian ministry of foreign affairs developed a whitepaper¹ on social responsibility, called Corporate social responsibility in a global economy². Here the core concept of social responsibility is defined as “the responsibility of companies towards people, society and the environment that are affected by their activities” (UD 2009:7). In terms of substance and understanding, the concept of social responsibility is dynamic, where the focal issues vary according to areas of activities, and changes over time. Traditionally corporate social responsibility (CSR) has been perceived as companies’ commitment to philanthropy or donating to good causes. As a result of globalisation, companies have started to see their own operations and supply chain as the core area for practising social responsibility, see Figure 3 (UD 2009). In ISO 26000, the “corporate” has been removed since the standard aims at being used by all types of organisations, like governments and non-governmental organisations (NGOs) (ISO 2010c).

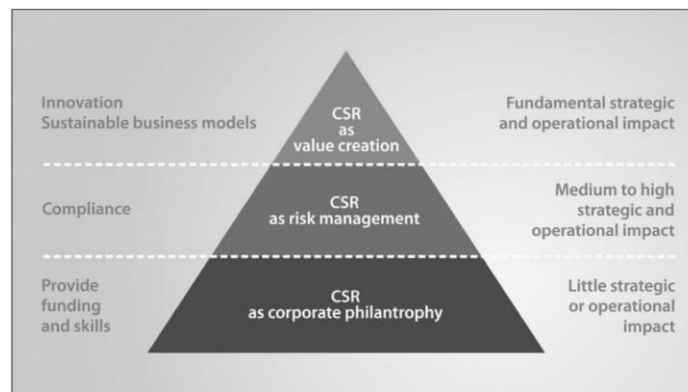


Figure 3: Three different understandings of CSR

Source: UD (2009:28)

Social responsibility, as defined by for example ISO (2010c) and UD (2009), extends beyond companies’ obligations to comply with national legislation, especially when legislation is not properly enforced by local authorities. It can be seen as a failure to meet its own business objectives, or meeting expectations of consumers, investors or the local community, when failing to comply with social responsibility standards (UD 2009).

In relation to the development of the above mentioned whitepaper a survey was carried out on behalf of the Ministry of Foreign Affairs (UD), where the general manager or the staff member in charge of operations abroad was interviewed in 300 companies with more than 50 employees. The survey shows that, at least in 2008, a number of company representatives had a somewhat vague understanding of social responsibility, associating the concept mainly with how a company treats its own employees in Norway and the extent to which it supports projects in the local community or contributes funds to organisations that are engaged in relief work or environmental protection (UD 2009).

¹ A parliamentary paper expressing the government’s policy

² Næringslivets samfunnsansvar i en global økonomi

However, the pressure on businesses from activist organisations of all kinds has grown more aggressive and effective (Porter & Kramer 2006) and as society becomes more open, the tolerance for businesses to make mistakes is getting smaller (Aasbø 2010). For a business to be truly successful it needs a healthy society, but a healthy society also needs successful companies. Thus, this mutual dependence between businesses and society implies that choices must benefit both the business and the society in which they operate (Porter & Kramer 2006).

The most common corporate response to social responsibility, so far, has mainly been cosmetic in terms of public relations and media campaigns, where what is left out of the CSR report often is as telling as what is included. For example documentation on pollution reduction, carbon emissions or energy use is specific for divisions or regions, but not for the company as a whole (Porter & Kramer 2006).

Social responsibility can be considered good business since being responsible and having control over its actions is sensible from a business perspective (The Economist 2008). Risks that might affect the survival of the business can be reduced with a careful process of identifying evolving social effects (Porter & Kramer 2006). From the UD survey it was found that many companies see social responsibility as a tool for gaining a competitive edge and use it in their marketing efforts (UD 2009). However, the effort of establishing social responsibility has to be relevant for the core activity of the business (Aasbø 2010) and it needs to be a meaningful benefit for society as well as the business (Porter & Kramer 2006).

To achieve mutual benefits for businesses and society, CSR initiatives need to be crafted appropriately to the businesses' individual strategy (Porter & Kramer 2006). To be successful and mutually beneficial for business and society, strategies need to be built on existing business systems and structures, as well as linked to the business strategy and vision (Gravlien 2009). The initiatives also need to be anchored and monitored by senior management and board of the business (UD 2009).

2.3 Social responsibility in Norway

With the whitepaper "*Corporate social responsibility in a global economy*", the Norwegian government has expressed ambitious aims in the field of social responsibility for the public sector in Norway. The expectations of the private sector are equally high as a means for value creation and benefits for people, the environment and society at large. The Norwegian government expects Norwegian companies to be at the forefront in terms of exercising social responsibility. In Norway there is a widespread view that companies have a responsibility towards their employees and the society in which they operate. The Government expects Norwegian companies to be equally responsible for operations abroad. Companies should, within their sphere of influence, be aware of the effects of their operations (UD 2009). More specifically, the Norwegian government has stated the following expectations on Norwegian companies in the whitepaper: (UD 2009:31)

- Integrate a clear awareness of CSR into their boards, management teams and corporate culture
- Build and further develop the necessary expertise within the company

- Acquaint themselves with the OECD Guidelines for Multinational Enterprises and follow them in their operations (see section 2.6.2 for description)
- Consider joining the UN Global Compact (see section 2.6.3 for description)
- Draw up and implement guidelines for social responsibility
- Follow their own guidelines with regard to the supply chain, by setting requirements, having control procedures and promoting capacity-building
- Take good corporate practices with them from Norway, including models for cooperating with employees and employee representatives
- Develop their own CSR standards, using best practice within their field or branch as their guiding principle and goal
- Establish mechanisms or schemes for whistle-blowing or notification of unacceptable circumstances
- Show transparency with regard to the economic, social and environmental consequences of their operations
- Actively seek out information and guidance in connection with international operations, particularly in developing countries

The purpose of the whitepaper is to raise awareness about social responsibility, both in the private and the public sector, and even though it primarily deals with companies with international operations, the expectations stated in the whitepaper is also applicable in the Norwegian context (UD 2009).

2.4 Eco-Lighthouse certification scheme

As the Norwegian name implies, Eco-Lighthouse primarily deals with environmental issues. The Eco-Lighthouse Foundation has identified some requirements that are applicable for all organisations, as well as some that are branch specific. To get certified according to the Eco-Lighthouse scheme, the organisation has to fulfil the requirements concerning all branches and the branch specific requirements (Miljøfyrtårn 2011b). In this study only three branch requirements will be compared. The branches are:

- Requirements for all branches
- Office activities
- Main offices

The requirements concerning all branches and office activities have been revised, where the change is valid from Jan 1, 2011. At the same time a new set of branch requirements was established for main offices. The purpose of establishing specific requirements for main offices is to rationalize certification for organisations with a main office and many underlying units of simple and similar character (Miljøfyrtårn 2011a).

The Eco-Lighthouse requirements have been organised in nine different focus areas. The last area, social responsibility, is new and has been introduced in relation with the new establishment of main office requirements (Miljøfyrtårn 2011c):

- System requirements (Internal HSE)
- Working environment
- Purchasing and material use

- Energy
- Transportation
- Waste
- Emissions to soil, air and water
- Aesthetics
- Social responsibility

Some of the requirements in the Eco-Lighthouse scheme are regulated by Norwegian laws and regulations, mainly in connection with focus area *Working environment*.

2.5 ISO 26000 – Guidance on social responsibility

ISO 26000 states that the objective of social responsibility is to contribute to sustainable development, since in the long run all organisations are dependent on the health of the world's ecosystems. The guidance given in ISO 26000 is based on the growing recognition of the need to ensure healthy ecosystems, social equity, and good organisational governance (ISO 2010b). ISO 26000 proclaims that the essential characteristic of social responsibility is:

“...the willingness of an organization to incorporate social and environmental considerations in its decision making and be accountable for the impacts of its decisions and activities on society and the environment” (ISO 2010c:6)

To contribute to sustainable development an organisation should be both transparent and behave ethically, as well as comply with applicable laws and be consistent with international norms of behaviour. The scope of social responsibility should be integrated throughout the organisation and be practised in its relationships. It is also important to take into account the interests of stakeholders. Social responsibility entails actions beyond legal compliance. Another fundamental aspect of social responsibility as defined in ISO 26000 is the identification of and engagement with stakeholders. An organisation should understand its impacts and know how to address these impacts (ISO 2010c).

Although ISO 26000 is a massive document it aspires to be useful also for small and medium sized organisations. Integration of social responsibility can prove to be easier in an SMO since the organisation's management often is more flexible than in larger organisations. Small organisations also often have a closer contact with local communities and the top management usually has more immediate influence on the activities of the organisation, making an SMO more adaptable to change (ISO 2010c).

To assist users of ISO 26000 a schematic overview has been provided, see Figure 4. The standard is organised in seven clauses, a bibliography and an annex. For this study it is the content of clause 6, social responsibility core subjects, that is of relevance, even though clauses 4 and 5 form the basis.

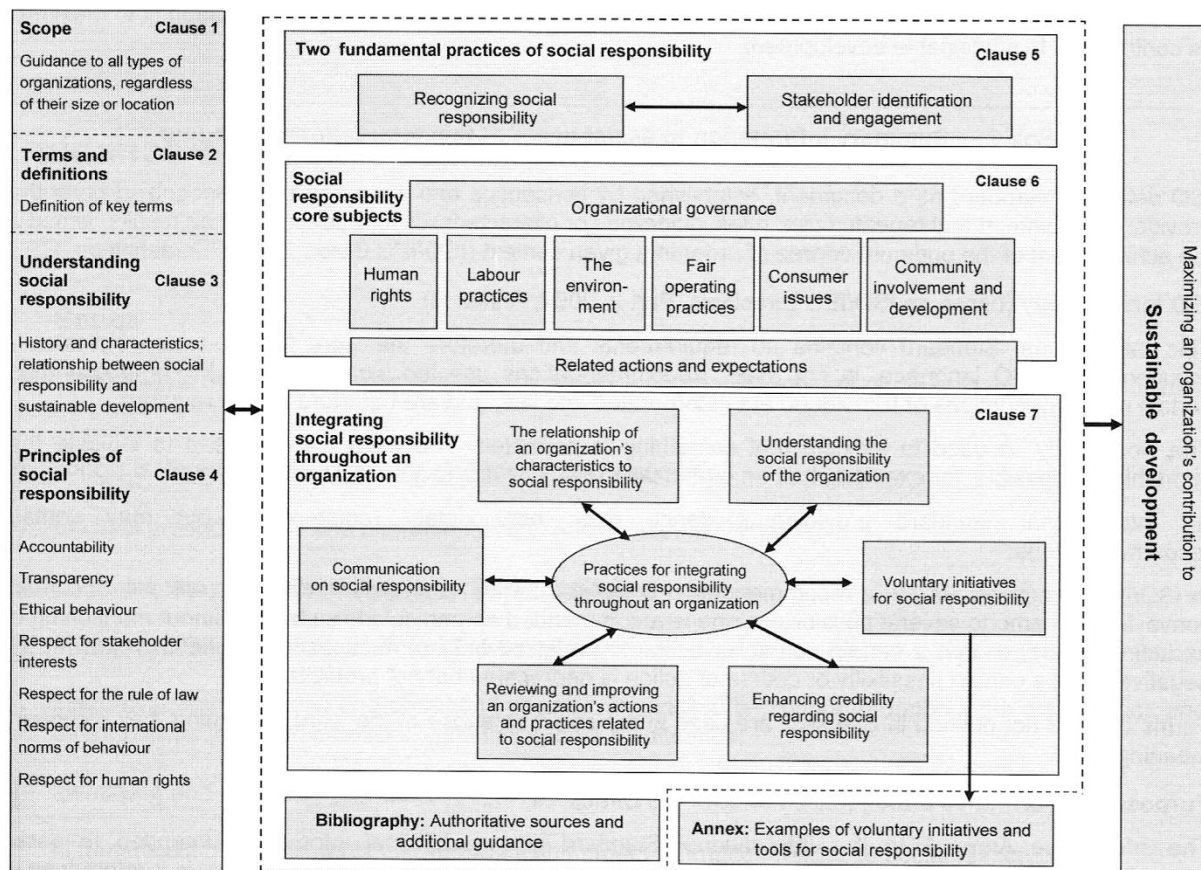


Figure 4: Schematic overview of ISO 26000

Source: ISO (2010c:ix)

Clause 4 describes the principles of social responsibility. To obtain the overarching objective of social responsibility, sustainable development, an organisation should respect the seven principles of social responsibility:

- Accountability
- Transparency
- Ethical behaviour
- Respect for stakeholder interests
- Respect for the rule of law
- Respect for international norms of behaviour
- Respect for human rights

Clause 5 addresses the two fundamental practices of social responsibility, the recognition of the organisation's social responsibility and identification and engagement with the stakeholders of the organisation. In addition to the seven principles in Clause 4, the fundamental practices of social responsibility need to be kept in mind when addressing core subjects of social responsibility described in Clause 6.

Clause 6 contains guidance on social responsibility's core subjects, with relevant issues. These core subjects and their respective issues should be addressed by the organisation to define the scope of its social responsibility. In connection with every issue is a section named *Related actions and expectations*. The content of these sections is used to formulate criteria

that can be compared with the Eco-Lighthouse requirements. The content of the core subjects and their issues will be described in greater detail in the following sections, see Appendix A for Norwegian names on core subjects and issues (Standard Norge 2010).

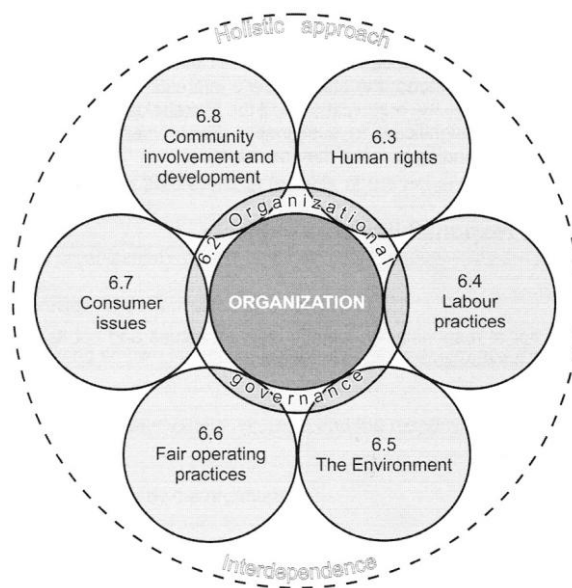


Figure 5: Connections between the seven core subjects in clause 6

Source: ISO (2010c:20)

2.5.1 Organisational governance

In ISO 26000 organisational governance is defined as the system by which the organisation makes and implements its decisions. Usually this system is directed by a person or a group of persons that has the responsibility for pursuing the objective of the organisation. The system can be both formal and informal. A formal system is based on defined structures whereas an informal system has emerged from the values and culture of the organisation. Functional organisational governance is crucial for an organisation to enable the organisation to take responsibility for impacts derived from decisions and activities, and to integrate social responsibility throughout the organisation and its relationships.

This core subject differs from the others in the sense that it is both a core subject and a means of incorporating the principles of social responsibility into decision making and implementation. Effective governance increases the organisation's ability to behave socially responsibly.

2.5.2 Human rights

This core subject is based on the Universal Declaration of Human Rights, adopted by the UN General Assembly in 1948. It is widely acknowledged that non-state organisations also can affect an individual's human rights and hence an organisation has the responsibility to respect human rights within its sphere of influence. The organisation has the responsibility to respect human rights regardless of whether the state is unable or unwilling to fulfil its duty to protect human rights. Where the state fails in its duty to protect, an organisation should be especially vigilant and take positive steps to ensure that it avoids passively accepting or actively participating in the infringement of human rights. Within this core subject, 8 issues have been identified.

Issue 1: Due diligence

Due diligence is the responsibility of an organisation to identify, prevent and address actual or potential impacts on human rights caused by its own activities or of those with whom it has relationships. Included in this issue is also the responsibility of an organisation to try to influence the behaviour of others, where they may be the cause of human rights violations.

Issue 2: Human rights risk situations

The organisation should face challenges and dilemmas in relation to human rights and exacerbation of human rights abuse, in particular when dealing with the following situations:

- Conflict or extreme political instability, failure of the democratic or judicial system, absence of political or civil rights
- Poverty, drought, extreme health challenges or natural disasters
- Involvement in extractive or other activities that might significantly affect natural resources such as water, forest or the atmosphere or disrupt communities
- Proximity or operation to community of indigenous peoples
- Activities that can affect or involve children
- A culture of corruption
- Complex value chains that involve work performed on an informal basis without legal protection
- A need for extensive measures to ensure security of premises or other assets

Issue 3: Avoidance of complicity

Avoidance of complicity has two meanings, legal and non-legal. In legal context it is an act or omission having a substantial effect on the commission of an illegal act, such as having knowledge of, or intent to contribute to that illegal act. In the non-legal context the organisation is considered complicit when it assists in the commission of wrongful acts of others, or stays silent about or benefits from such wrongful acts. Three forms of complicity are described:

- Direct complicity – when an organisation knowingly assists in violation of human rights
- Beneficial complicity – when an organisation or subsidiaries benefits directly from human rights abuse committed by some else.
- Silent complicity – the failure to raise the question of systematic or continuous human rights violations with the appropriate authorities

Issue 4: Resolving grievances

A responsible organisation should establish a mechanism where those who believe their human rights have been abused can bring this to the attention of the organisation and seek redress, especially where state-run grievance mechanisms are insufficient.

Issue 5: Discrimination and vulnerable groups

As one of the most fundamental principles of international human rights law, the organisations should prohibit discrimination. Discrimination involves any distinction, exclusion or preference that nullifies equity of treatment or opportunity, and where consideration is based on prejudice rather than legitimate ground. By examining its own operations and the opera-

tions of parties within its sphere of influence the organisation should determine whether direct or indirect discrimination is present and ensure that it is not contributing to discriminatory practices through relationships connected to its activities. This includes employees, partners, customers, stakeholders, members and anyone else with whom it has any contact or on whom it can have an impact.

Special attention in terms of protection and respect should be given to groups that have suffered persistent discrimination and are therefore vulnerable to further discrimination. The organisation should also consider facilitating the raising of awareness of their rights among members of vulnerable groups, and wherever practicable contribute to redressing discrimination or the legacy of past discrimination.

Issue 6: Civil and political rights

Respect for civil and political rights includes absolute rights such as the right to life, the right to security of person, the right to due process of law and a fair hearing when facing criminal charges, etc. Under civil and political rights is also filed, for example, freedom of opinion and expression, freedom to adopt and practice a religion, the rights of access to public services and the right to take part in elections.

Issue 7: Economic, social and cultural rights

Economic, social and cultural rights are rights necessary for personal dignity and development. For example education, just working conditions, freedom of association, adequate standard of living, social protection such as security in the event of unemployment, sickness etc., and the practice of religion and culture.

Issue 8: Fundamental principles and rights at work

The organisations should ensure that the fundamental principles and rights at work as identified by the International Labour Organization (ILO) are respected.

2.5.3 Labour practices

The core subject of labour practices is based on the international labour standards set by ILO. Socially responsible labour practices encompasses all policies and practices relating to work performed within, by or on behalf of an organisation, including subcontracted work. This core subject has five issues.

Issue 1: Employment and employment relationships

By providing employment an organisation contributes to one of the most widely accepted objectives of society in terms of improvement of standards of living through full and secure employment and decent work. The employment relationship between employers and employees is in the interest of both the organisation and society and confers rights and imposes obligations on both employers and employees. Even though labour is understood as work performed for compensation the organisation should adopt policies and measures to address their legal liability and duty of care concerning volunteers.

Issue 2: Conditions of work and social protection

The organisation should give fair and appropriate considerations to the quality of conditions of work. Social protection refers to all legal guarantees and organisational policies and practices to mitigate the reduction or loss of income in case of employment injury, illness, maternity, parenthood, old age, unemployment, disability or financial hardship and to provide medical care and family benefit.

Issue 3: Social dialogue

Social dialogue is based on the recognition of common interest relating to economic and social concerns, both competing and mutual, between employers and workers. Social dialogue also includes all types of negotiation, consultation or exchange of information between or among representatives of governments, employers and workers where all parties are independent.

Issue 4: Health and safety at work

This issue regards the promotion and maintenance of physical, mental and social well-being of workers as well as the prevention of harm to health caused by working conditions. Also the protection of workers from risk to health and the adaptation of the occupational environment to the physiological and psychological needs of the workers are related here.

Issue 5: Human development and training in the workplace

Human development and training in the workplace is about enhancing people's choices, thus enabling them to lead long and healthy lives, to be knowledgeable and to have a decent standard of living. Also included is access to political, economical and social opportunities for being creative and productive, as well as enjoying self-respect and a sense of belonging to a community and contributing to society.

2.5.4 The environment

The core subject related to the environment focuses on the impacts associated with an organisation's use of resources, the location of its activities, the generation of pollution and wastes, and impacts on natural habitats. To be socially responsible regarding the environment, the organisations should adopt an integrated approach that takes into consideration the direct and indirect economic, social, health and environmental implications of their decisions and activities. Four issues have been identified.

Issue 1: Prevention of pollution

The organisation should, by preventing pollution, improve its environmental performance. This includes emissions to air, discharge to water, waste management, use and disposal of toxic and hazardous chemicals and other identifiable forms of pollution.

Issue 2: Sustainable resource use

Sustainable resource use is divided into renewable and non-renewable resources. A sustainable use of renewable resources means that they are used at a rate that is lower or equal to natural replenishment. Long-term sustainability for non-renewable resources requires that the rate of use is less than the rate at which a renewable resource can be substituted for it.

Issue 3: Climate change mitigation and adaptation

The organisation should take responsibility to minimize their green house gas (GHG) emissions (mitigation). Additionally, the organisation should plan for the social implications in the form of impacts on health, prosperity and human rights caused by a changing climate (adaptation).

Issue 4: Protection of the environment, biodiversity and restoration of natural habitats

The organisation has a responsibility to act to protect the environment. Key aspects are valuing and protecting biodiversity, protecting and restoring ecosystem services, using land and natural resources sustainably, and advancing environmentally sound urban and rural development.

2.5.5 Fair operating practices

The fifth core subject concerns fair operating practices, issues that arise in the areas of anti-corruption, responsible involvement in the public sphere, fair competition, socially responsible behaviour, relations with other organisations and respect for property rights. In other words, this is the ethical conduct in an organisation's dealings with other organisations. This core subject has five issues.

Issue 1: Anti-corruption

Corruption is the abuse of entrusted power for private gain and undermines an organisation's effectiveness and ethical reputation. Corruption can also make an organisation liable to criminal prosecution, as well as civil and administrative sanctions. Violation of human rights, the erosion of political processes, impoverishment of societies and damage to the environment can be the result of corruption, as well as distortion of competition, distribution of wealth and economic growth. The organisation should contribute to sustainable development and be socially responsible by preventing corruption.

Issue 2: Responsible political involvement

By supporting public political processes and encouraging the development of public policy, an organisation benefits the society at large. Also, by prohibiting use of undue influence and avoiding behaviour such as manipulation, intimidation and coercion that undermine the public political process, the organisation can additionally contribute to societal benefits.

Issue 3: Fair competition

An organisation that stimulates innovation and efficiency through fair and widespread competition helps reduce costs of products and services. With fair competition organisations also have equal opportunities that encourage the development of new and improved products or processes.

Issue 4: Promoting social responsibility in the value chain

The organisations should, through procurement and purchasing decisions, influence other organisations to consider the potential impacts and unintended consequences of its procurement and purchasing decisions. The organisation should also take due care to avoid or minimize any negative impacts.

Issue 5: Respect property right

Within property rights both physical property and intellectual property is considered. Property rights also include interest in land and other physical assets, copyrights, patents, geographical indicator rights, funds, moral rights and other rights. Broader property claims, such as traditional knowledge of, for example, indigenous people, or the intellectual property of employees are covered by this issue. It is considered that the recognition of property rights promotes investment and economic and physical security, as well as encourages creativity and innovation.

2.5.6 Consumer issues

This core subject is based on the UN Guidelines for Consumer Protection, commonly referred to as the “consumer rights”. Any organisation that provides products or services to consumers, as well as other customers, has the responsibility to provide education and accurate information. Furthermore, the organisation has the responsibility to use fair, transparent and helpful marketing information and contractual processes, promoting sustainable consumption and designing products and services that provide access to all and cater, when needed, to the vulnerable and disadvantaged. Included in this core subject is also the responsibility to minimize risks from the use of products and services. Collection and handling of personal information is also considered under consumer issues. Here are seven issues identified.

Issue 1: Fair marketing, factual and unbiased information and fair contractual practices

To allow consumers to make informed decisions about consumption and purchases and to compare the characteristics of different products and services, the organisations should provide information about the products and services in a manner that can be understood by consumers.

Issue 2: Protecting consumers’ health and safety

The organisations should provide products and services that are safe and that do not carry unacceptable risk of harm when used or consumed, both intended use and foreseeable misuse.

Issue 3: Sustainable consumption

The organisations should consume products and resources at a rate that is consistent with sustainable consumption. Included in this issue is also the welfare of animals by respecting their physical integrity and avoiding cruelty.

Issue 4: Consumer service, support, and complaint and dispute resolution

The organisation should provide mechanisms to address the needs of consumers after products and services are bought or provided. In these mechanisms are included proper installation, warranties and guarantees, technical support regarding use and provision for return, repair and maintenance.

Issue 5: Consumer data protection and privacy

The organisation should make sure that the consumers’ rights of privacy is safeguarded by limiting the types of information gathered and the ways in which the information is obtained, used and secured.

Issue 6: Access to essential services

An organisation should contribute to the right to essential utility services, such as electricity, gas, water, wastewater services, drainage, sewage and communication.

Issue 7: Education and awareness

The organisation should verify that consumers are properly informed of all applicable rights and obligations and empower consumers to act on this knowledge. However, education does not exempt an organisation from being responsible if a consumer is harmed when using products and services.

2.5.7 Community involvement and development

The final core subject considers organisations' involvement and development of the community where it is located. This core subject, based on the Millennium Development Goals³, encourages organisations to engage with the community and its institutions in a respectful manner and thus reflect and reinforce democratic and civic values. This core subject has seven issues.

Issue 1: Community involvement

An organisation should proactively reach out to the community with the aim of preventing and solving problems, fostering partnerships with local organisations and stakeholders and aspiring to be a good organisational citizen of the community.

Issue 2: Education and culture

The organisation can contribute to positive impacts on social cohesion and development by preserving and promoting culture and promotion of education, compatible with respect for human rights.

Issue 3: Employment creation and skills development

Organisations can contribute to reducing poverty and promoting economic and social development by providing employment. In addition, by development of skills the organisation is assisting in securing decent and productive jobs.

Issue 4: Technology development and access

To further help to advance economic and social development, the organisation should contribute to the communities in which they operate by applying specialized knowledge, skills, and technology to promote human resource development and technology diffusion.

Issue 5: Wealth and income creation

The organisation should help bringing lasting benefits to the community by creating an environment in which entrepreneurship can thrive.

Issue 6: Health

Within their means and as appropriate, an organisation should respect the right to health and contribute to the promotion of health, prevention of health threats and diseases and the mitiga-

³ Eight international development goals that the United Nations member states and leading development institutions have agreed to achieve by the year 2015 (ISO 2010c).

tion of any damage to the community. In addition the organisation should, where possible and appropriate, contribute to improved access to health services.

Issue 7: Social investment

By investing their resources in initiatives and programmes aimed at improving social aspects of community life the organisation can promote economic and social development. Types of social investment could include projects related to education, training, culture, health care, income generation, infrastructure development, improved access to information etc.

2.6 Other certification schemes, guidelines and assessments

Social responsibility has been on the global agenda for some time and there have been different attempts to define the issues. To illustrate this and set this study into a context, this section provides a short presentation of other schemes and guidelines.

2.6.1 Other ISO standards

In addition to ISO 26000, ISO offers a number of other standards on good management practice and leadership. Best known are ISO 9001 – Quality management and ISO 14001 – Environmental management. Also available is ISO 31000 – Risk management (ISO 2011b).

ISO 9001 – Quality management systems – Requirements

To manage an organisation's processes, so that they consistently turn out products that satisfy customers' expectation, the ISO 9001 standard provides a framework for taking a systematic approach. The standard presents requirements for the quality system of the organisation, but does not dictate how the requirements should be met. This makes the standard applicable to different business sectors, business cultures and national cultures. To verify the success of the implementation of the standard, the organisation is required to audit itself on a regular basis. The organisation should also invite its clients to audit the quality system, as well as engage the service of an independent quality system certification body. These multiple audits can serve as a business reference between the organisation and potential clients (ISO 2011b).

ISO 14001 – Environmental management systems – Requirements with guidance for use

ISO 14001 gives the generic requirements for an Environmental Management System (EMS) and provides a framework for a holistic, strategic approach to the organisation's environmental policy, plans and actions. A commitment to ISO 14001 is to comply with applicable environmental legislation and regulations, as well as commit to continual improvement. ISO 14001 can be implemented by a wide variety of organisations, whatever their current level of environmental maturity. Implementing ISO 14001 enables an organisation to: (ISO 2011a)

- Identify and control the environmental impact of activities, products or services
- Improve environmental performance continually
- Implement a systematic approach to setting environmental objectives and targets, to achieve these and to demonstrate that they have been achieved

ISO 31000 – Risk management – Principles and guidelines

ISO 31000 provides a set of principles, a framework and a process for management of all forms of risk including safety and environment. The standard is applicable for all organisations, regardless of size. The principles and guidelines need to be reviewed by the board and top management so they reflect the organisation's policy and can be tailored to the specific needs and structure of the organisation (ISO 2009).

2.6.2 The OECD Guidelines for Multinational Enterprises

The OECD Guidelines for Multinational Enterprises are voluntary principles and standards for responsible business conducts consistent with applicable laws recommended by governments. The aim of the guidelines is to ensure that the operations of these enterprises are in harmony with government policies. The guidelines also aim to strengthen the basis of mutual confidence between enterprises and the society in which they operate, help the improvement of the foreign investment climate and enhance the contribution to sustainable development made by multinational enterprises (OECD 2008). The basis for the guidelines is the principle that multinational enterprises are in a better position to promote sustainable development when trade and investment are conducted in open, competitive and appropriately regulated markets (UD 2009).

The OECD governments co-operate with each other and other actors to strengthen the international legal and policy framework in which business is conducted. The guidelines become a point of reference for enterprises, with shared expectations on business conduct from the governments adhering to them (OECD 2008). One of the strengths with the guidelines is that they are supported by business and labour organisations (UD 2009). Other instruments recently included are the Rio Declaration on Environment and Development and Agenda 21 (OECD 2008).

2.6.3 The UN Global Compact

In 2000, the United Nations (UN) launched a set of principles called the UN Global Compact as a way for businesses to commit to the UN conventions on human rights⁴, labour⁵, environment⁶ and anti-corruption⁷. By signing the Global Compact contract with the UN, the businesses can show their commitment regardless of whether their respective home countries have signed the conventions or not. The ten principles of Global Compact are as follows (The UN Global Compact 2011).

On human rights

- Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.
- Principle 2: Businesses should make sure that they are not complicit in human rights abuses.

⁴ Universal Declaration of Human Rights of 1948

⁵ ILO Declaration on Fundamental Principles and Rights at Work of 1998

⁶ Rio Declaration on Environment and Development of 1992

⁷ United Nations Convention against Corruption of 2005

On labour

- Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour.
- Principle 5: Businesses should uphold the effective abolition of child labour.
- Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.

On environment

- Principle 7: Businesses should support a precautionary approach to environmental challenges.
- Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.
- Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.

On anti-corruption

- Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

2.6.4 Global Reporting Initiative

The Global Reporting Initiative (GRI) is a network of organisations engaged in sustainability reporting. Based on the concept of self-declaration, organisations use the GRI guidelines in their sustainability reports (The Global Reporting Initiative 2007). The most recent set of guidelines was published in 2006 under the name Third Generation (G3). This guideline provides a way of increasing the communication of the UN Global Compact to companies' stakeholders (GRI & UN Global Compact 2007). Det Norske Veritas offers verification based on GRI (UD 2009).

2.6.5 Eco-Management and Audit Scheme

The European Union (EU) has developed a voluntary management tool for companies and other organisations to evaluate, report and improve on environmental performance. The management tool is called Eco-Management and Audit Scheme (EMAS) and has been available for companies in the industrial sector since 1995. Since 2001 EMAS is open for all economic sectors within the EU and the European Economic Area (EEA) (European Commission 2011).

EMAS is based on three core elements; performance, credibility and transparency. Registered organisations continuously improve their environmental performance by updating environmental policy targets and actions. Credibility is achieved by third-party verification and transparency is generated through the environmental statement the organisation is required to provide as part of the EMAS registration (European Commission 2011). To receive EMAS registration the organisation must do the following steps:

1. Adopt an environmental policy
2. Conduct an environmental review

3. Establish an effective EMS based on the results of the review
4. Carry out an environmental audit assessment
5. Provide a statement of its environmental performance
6. Have an environmental review

2.6.6 AccountAbility – AA1000 series of Standards

AccountAbility is a global organisation that has been providing tools to integrate corporate responsibility and sustainable development into organisations' core structure, since 1995, (AccountAbility 2011a). The help offered by AccountAbility consists of a series of principle-based standards, the AA1000 series. The standards address issues affecting governance, business models and organisational strategy. The standards also provide guidance on sustainability assurance and stakeholder engagement. The AA1000 Series consists of three standards: (AccountAbility 2011b)

- The AA1000 AccountAbility Principles Standard (AA1000APS); a framework for an organisation to identify, prioritise and respond to its sustainability challenges.
- The AA1000 Assurance Standard (AA1000AS); a methodology for assuring practitioners to evaluate the nature and extent to which the organisation adheres to the AccountAbility Principles.
- The AA1000 Stakeholder Engagement Standard (AA1000SES); a framework to help organisations ensure stakeholder engagement processes are purpose driven, robust and deliver results.

The standards were developed through a multi-stakeholder consultation process and are used by a broad spectrum of organisations, from multinational businesses and SMOs to governments and civil societies (AccountAbility 2011b). Det Norske Veritas offers verification based on AA1000AS (UD 2009).

2.6.7 SA8000

In 1997, Social Accountability International created an international standardized code of conduct named SA8000. The aim of the standard is to improve working conditions around the world. The standard is based on the principles of international human rights conventions and was developed through a multi-stakeholder process. SA8000 contains eight core elements (Social Accountability Accreditation Services 2011b):

1. Health and safety
2. Working hours
3. Child labour
4. Forced labour
5. Discrimination
6. Freedom of association and collective bargaining
7. Wages
8. Discipline

The management and accreditation activities are directed by Social Accountability Accreditation Services (SAAS) (Social Accountability Accreditation Services 2011a). Det Norske Veritas offers certification of companies in accordance with SA 8000 (UD 2009).

2.6.8 Sustainable Asset Management and Dow Jones Sustainability Index

Sustainable Asset Management (SAM)

Founded in 1995, SAM is an investment group focused on sustainability investing. The primary goal is to provide a platform for making sustainable investment decisions, although, as a by-product, their annual assessment of sustainability performance has improved the performance of large corporations across the world on sustainability issues. Annually more than 1000 companies around the world are assessed. The assessment is carried out through a questionnaire where the 2500 largest⁸ companies in the world are invited to participate. Based on the nature of the business, the companies are allocated to different sectors. Within each sector, the company with the highest sustainability score is labelled “SAM Sector Leader”. The company that has shown greatest relative improvement on their sustainability performance is awarded the label “SAM Sector Mover”. In addition the companies in each sector are classified into three categories – SAM Gold Class, SAM Silver Class and SAM Bronze Class – based on the relative performance distant to the sector leader. The top 15% of the companies with a minimum total score of at least 60% of the score of the section leader is annually listed in the Sustainability Yearbook. The results of the assessment are also compiled into a company-specific benchmarking report which indicates in which areas the companies are lagging behind their peers (SAM 2010).

Dow Jones Sustainability Index (DJSI)

In 1999, the global sustainability benchmark was launched as SAM joined forces with the Dow Jones Indexes, creating the Dow Jones Sustainability Indexes (DJSI) (SAM 2010). The sustainability information compiled by SAM forms the basis for DJSI's tracking of the global sustainability leaders' performance (SAM 2011).

⁸ Based on the Dow Jones Global Total Stock Market Index

3 Methodological framework

There are a number of ways to analyse qualitative data. The method used in this study is a combination of content analysis, thematic analysis and gap analysis. These will respectively be presented in first three sections below. Thereafter follows a section about the reliability of the study. This chapter concludes with a section describing the development of new requirements and how these are evaluated by Fokus Bank.

3.1 Document analysis

When analysing texts written for another purpose than the research project in which it is used, content analysis is a useful approach (Thagaard 2003; Bryman 2008). Content analysis can be used to develop objective inferences about a subject of interest in any type of communication (Kondracki et al. 2002) and quantify the content in a systematic and replicable manner in terms of predetermined categories (Bryman 2008). In her book “Systematikk og innlevelse. En innføring i kvalitativ metode”⁹ Tove Thagaard (2003) has defined the analysis of texts as document analysis. Thagaard prefers the use of document analysis since content analysis is used for the study of all types of texts, such as open-ended survey questions or printed media of various sorts (Kondracki et al. 2002), and the word document gives association to official documents (Thagaard 2003). In other words, document analysis is a subset of content analysis.

In their article “Qualitative content analysis in nursing research: concepts, procedures and measures to achieve trustworthiness”, Graneheim & Lundman (2004) identified two principal uses of content analysis, quantitative and qualitative. Content analysis of text can also be divided into manifest content and latent content (Kondracki et al. 2002). Manifest content refers to the content aspects and describes the visible, obvious components. Latent content refers to the relationship aspects and involves an interpretation of the underlying meaning of the text. Interpretations are dealt with also in manifest content but in a different depth and level of abstraction (Graneheim & Lundman 2004).

This method is used to identify criteria from the sections *Related actions and expectations* within every ISO 26000 issue.

3.2 Thematic analysis

Thematic analysis is a common approach to qualitative data analysis. This approach provides a way of thinking about how to manage themes and data, by the construction of an index of central themes and sub-themes. The themes are then represented in a matrix. According to Bryman (2008) this is an approach that does not have an identifiable heritage or that have been outlined in terms of a distinctive cluster of techniques.

⁹ Author’s translation – Systematics and empathy. An introduction to qualitative methods.

This approach will be used to reorganise and match the Eco-Lighthouse requirements to the ISO criteria identified from the content of *Related actions and expectations* within the ISO 26000 issues.

3.3 Gap analysis

Even though gap analysis is a rather commonly used method, it seems there is currently no methodological description available. However, a search on internet gave, among others, the following definition from the web page *BusinessDictionary.com* (2011): “Technique for determining the steps to be taken in moving from a current state to a desired future-state”. This definition also presents a list of actions:

- Listing of characteristic factors of the present situation
- Cross-listing factors required to achieve the future objectives
- Highlighting the “gaps” that exist and need to be “filled”.

Another definition found on the web page *Whatis.com* (2011) states that “the space between where we are and where we want to be”. In relation to these definitions a slightly adjusted version of gap analysis will be used in this study. The “current state” consists of the Eco-Lighthouse requirements, whereas “desired future-state” is represented by the identified ISO 26000 criteria. Since the Eco-Lighthouse scheme mainly is concerned with environmental issues, there is not really any wish to reach the “future-state” completely. Therefore point two in the list above is only partially relevant. In this study gap analysis is used to identify the difference, the gap, between ISO 26000 and the three investigated Eco-Lighthouse branch requirements.

Parts of the Eco-Lighthouse scheme are regulated by Norwegian laws, and the Norwegian government has in general high expectations of organisations’ environmental performance (UD 2009). ISO 26000 on the other hand, as it is a set of guidelines and is applicable to a variety of situations and conditions, can be considered as minimum requirements within social responsibility. To account for the variations between Norwegian conditions and the minimum conditions agreed on globally as defined in ISO 26000, the ISO 26000 criteria and their counterpart in the Eco-Lighthouse requirements are assigned different weights depending on the extent the requirement covers the criterion. The numerical value of the weight does not have any meaning in itself. For more detailed description, see Chapter 1 and Appendix E. The highlighting of gaps is the act of constructing new potential requirements that could be implemented in the Eco-Lighthouse scheme.

3.4 Reliability and validity

For a scientific study to add value to society it is important that it is reliable and valid. All research findings should be as trustworthy as possible and the procedures used to generate the findings need to be evaluated (Graneheim & Lundman 2004). For a study to be reliable the results should be repeatable. The validity of a study concerns the integrity of the conclusions. Does the construct reflect what it is supposed to? Validity also presumes reliability; if a construct is not reliable it cannot be valid (Bryman 2008).

When conducting a document analysis, there is always a risk that the researcher misinterprets the content. In this study the risk is even greater since the documents analysed are written in another language than the mother tongue of the author. Furthermore, the Eco-Lighthouse requirements studied were translated by the author which further increases the risk of misinterpretations. However, the translation has been verified by personnel at the Eco-Lighthouse Foundation, thus at least reducing the risk of mistranslation.

The structure of ISO 26000 differs from the structure of the Eco-Lighthouse scheme, and thus the author has done a thematic analysis as to link the different parts of the Eco-Lighthouse scheme to ISO 26000. There is of course a risk of misjudgement of the content of the themes, however, ISO 26000 has a thorough description of the content and the themes of the Eco-Lighthouse scheme are fairly self-explanatory. Additionally, staff of Eco-Lighthouse Foundation has provided clarification where it was possible.

The gap analysis is the least reliable part of this study. When performing the analysis each individual Eco-Lighthouse requirement has been evaluated in terms of how it covers the corresponding ISO criteria, see Appendix E for description. This process is subject to subjectivity although the author has done all that can be done to be objective and consistent. The objectivity of the study has partially been obtained by consulting the case company, Fokus Bank, especially in the case of the suggested new requirements.

3.5 Development of new requirements and reality check

One part of this study is to develop potential new branch requirements that could be included in the branch requirements applicable for all organisations, and/or the specific requirements for office activities and main offices. Based on the outcome of the gap analysis the new requirements will be developed on four different levels. The ambition with the different levels is to facilitate the choices for the Eco-Lighthouse Foundation on deciding to what extent they would like to include social responsibility as ISO 26000 has defined it. The levels are:

- Strengthening current requirements in those cases where the Eco-Lighthouse scheme is weaker formulated than ISO 26000
- Add requirements based on the criteria currently not covered by the Eco-Lighthouse scheme, within the issues where the scheme is strongly formulated
- Add requirements based on the criteria from the issues not covered by the Eco-Lighthouse scheme, within the core subjects where the Eco-Lighthouse requirements are strongly formulated
- Add requirements based on criteria from other core subjects

To further increase the likelihood that the requirement suggestions developed in this study will be of relevance to the Eco-Lighthouse Foundation and certified organisations, a “reality check” will be conducted. The requirements will be evaluated and discussed with Fokus Bank, who is certified according to the newly developed branch requirements for main offices, see Chapter 7.

4 Data

This chapter presents the data used in the analysis in Chapter 1, starting with the issues in ISO 26000. For the Eco-Lighthouse branch requirements only common requirements applicable for all branches, specific requirements for office activities and specific requirements for main offices are considered in this study. This chapter also includes a data quality assessment.

4.1 ISO 26000 issues

In ISO 26000 seven core subjects have been identified. Within each core subject, except organisational governance, a number of issues have been specified. This gives the following list of core subjects and issues:

Table 1: Core subjects and issues in ISO 26000

| Core subject | Issues |
|--|--|
| 1. Organisational governance | |
| 2. Human rights | <ol style="list-style-type: none">1. Due diligence2. Human risks situations3. Avoidance of complicity4. Resolving grievances5. Discrimination of vulnerable groups6. Civil and political rights7. Economic, social and cultural rights8. Fundamental principles and rights at work |
| 3. Labour practices | <ol style="list-style-type: none">1. Employment and employment relationships2. Conditions of work and social protection3. Social dialogue4. Health and safety at work5. Human development and training in the workplace |
| 4. The environment | <ol style="list-style-type: none">1. Prevention of pollution2. Sustainable resource use3. Climate change mitigation and adaptation4. Protection of the environment, biodiversity and restoration of natural habitats |
| 5. Fair operating practices | <ol style="list-style-type: none">1. Anti-corruption2. Responsible political involvement3. Fair competition4. Promoting social responsibility in the value chain5. Respect property right |
| 6. Consumer issues | <ol style="list-style-type: none">1. Fair marketing, factual and unbiased information and fair contractual practices2. Protecting consumers' health and safety3. Sustainable consumption4. Consumer service, support, and complaint and dispute resolution5. Consumer data protection and privacy6. Access to essential services7. Education and awareness |
| 7. Community involvement and development | <ol style="list-style-type: none">1. Community involvement2. Education and culture3. Employment creation and skills development4. Technology development and access5. Wealth and income creation6. Health7. Social investment |

The related actions and expectations within each issue form criteria that are compared with the Eco-Lighthouse requirements, see Appendix E for a complete list of ISO 26000 criteria.

4.2 Eco-Lighthouse requirements

In total the Eco-Lighthouse scheme consists of 72 sets of requirements. All certified organisations need to fulfil the set of requirements named *Requirements for all branches*. In addition most organisations need to fulfil a set of branch specific requirements. In this study only three sets of requirements will be investigated. After consultation with Arne Ranneberg-Nilsen (2010) at the Eco-Lighthouse Foundation, the branch specific requirements for *Office activities* and *Main offices*, in addition to *Requirements for all branches*, were chosen. *Requirements for all branches* was chosen because it applies to all organisations. As per March 2, 2011, there are 2843 valid certifications. Of these 690 organisations are certified according to the set of requirement for *Office activities* (Miljøfyrtårn 2011f), covering many of the certified organisations. The newly established branch requirements for *Main offices* was chosen since the policy of the main office will both directly and indirectly influence the activities in the entire organisation.

In this study only the requirements concerning all branches, office activities and main offices are considered. The Eco-Lighthouse requirements have been organised in nine different focus areas.

1. System requirements
2. Working environment
3. Purchasing and material use
4. Energy
5. Transportation
6. Waste
7. Emissions to soil, air and water
8. Aesthetics
9. Social responsibility

A complete list of the requirements used in this study in Norwegian can be found in Appendix B and Appendix C for an English translation. The translation is unofficial and done by the author.

In the Eco-Lighthouse requirements references are made to Norwegian laws and regulations. For most requirements where this is the case, the text is enough to link the requirement to a corresponding ISO criteria and the fact that the requirement is regulated serves to strengthen it. However, there is one exception. One requirement refers to section 5 of the Internal Control Regulation (Internkontrollforskriften). The content of this regulation can be allocated on many different ISO criteria and has therefore been included in the analysis, see Appendix D for both the Norwegian version and the official translation. A list of all laws and regulations referred to in the Eco-Lighthouse requirements assessed in this study can be found after the reference list.

4.3 Data quality

In this study two sets of documents have been used, ISO 26000 – Guidance on social responsibility and the branch requirements for Eco-Lighthouse certification concerning all branches and the branch specific requirements for office activities and main offices. Bryman (2008) has provided a checklist for the evaluation of documents:

- Who produced the document?
- Why was it produced?
- Was the person or group that produced the document in a position to write authoritatively about the subject or issue?
- Is the material genuine?
- Did the person or group have an axe to grind and if so can you identify a particular slant?
- Is the document typical of its kind and if not is it possible to establish how untypical it is and in what ways?
- Is the meaning of the document clear?
- Can you corroborate the events or accounts presented in the document?
- Are there different interpretations of the document from the one you offer and if so what are they and why have you discounted them?

In Table 2 and Table 3 follow the quality assessment of the two documents based on Bryman's checklist.

Another method for assessing the quality of documents is offered by John Scott (1990). He suggests the following assessment criteria:

1. Authenticity: Is the evidence genuine and of unquestionable origin?
2. Credibility: Is the evidence free from error and distortion?
3. Representativeness: Is the evidence typical of its kind, and, if not, is the extent of its untypicality known?
4. Meaning: Is the evidence clear and comprehensible?

Both ISO 26000 and the Eco-Lighthouse scheme can be considered genuine and of unquestionable origin since respective organisations behind the documents are renowned and accountable. The documents in question can also be considered credible since they have been thoroughly worked on by their respective organisation and associated partners (ISO 2010c; Miljøfyrtårn 2011a). This is especially true for ISO 26000 considering the extensive work during the development of the document. Concerning representativeness both ISO 26000 and the Eco-Lighthouse scheme are typical for standardization guidelines and certification schemes and the meaning of the documents is also clear and comprehensible. See Table 4 for a summary of Scott's document assessment criteria.

Table 2: Quality assessment of ISO 26000 as data

| | ISO 26000 | Comment |
|--|--|--|
| Who produced the document? | The International Organization for Standardization | |
| Why was it produced? | To standardize the concept of social responsibility and give guidance on how to implement it in organisations. | |
| Was the person or group that produced the document in a position to write authoritatively about the subject or issue? | Yes | ISO is a renowned organisation for development of standards and in the case of ISO 26000 the number of people involved in the development is extensive so as to cover all possible points of view (ISO 2010c). |
| Is the material genuine? | Yes | The author has had access to an official version of the standard. |
| Did the person or group have an axe to grind and if so can you identify a particular slant? | No | |
| Is the document typical of its kind and if not is it possible to establish how untypical it is and in what ways? | Yes | |
| Is the meaning of the document clear? | Yes | |
| Can you corroborate the events or accounts presented in the document? | Yes | ISO has displayed the process of how standards are developed on their web page (ISO 2011a). |
| Are there different interpretations of the document from the one you offer and if so what are they and why have you discounted them? | No | |

Table 3: Quality assessment of the Eco-Lighthouse scheme as data

| | Eco-Lighthouse | Comment |
|--|---|--|
| Who produced the document? | The Eco-Lighthouse Foundation | |
| Why was it produced? | To help private and public organisations to run profitable and environmentally friendly activities through certification. | |
| Was the person or group that produced the document in a position to write authoritatively about the subject or issue? | Yes | The branch requirements are developed in collaboration between consultants, certifiers, businesses, exports and professional bodies. The process is often lengthy, including workshops, testing, hearings and quality assurance (Ranneberg-Nilsen 2011). |
| Is the material genuine? | Yes | The assessed branch requirements are available on their web page (Miljøfyrtårn 2011a). |
| Did the person or group have an axe to grind and if so can you identify a particular slant? | No | |
| Is the document typical of its kind and if not is it possible to establish how untypical it is and in what ways? | Yes | |
| Is the meaning of the document clear? | Yes | |
| Can you corroborate the events or accounts presented in the document? | Yes | The information was provided by staff at the Eco-Lighthouse Foundation (Ranneberg-Nilsen 2011). |
| Are there different interpretations of the document from the one you offer and if so what are they and why have you discounted them? | No | |

Table 4: Quality assessment based on Scott (1990)

| | ISO 26000 | Eco-Lighthouse |
|--------------------|------------------|-----------------------|
| Authenticity | Yes | Yes |
| Credibility | Yes | Yes |
| Representativeness | Yes | Yes |
| Meaning | Yes | Yes |

5 Analysis

Since the nature of ISO 26000 and the Eco-Lighthouse scheme is different, an attempt has been made to make them comparable. The suggested *Related actions and expectations* from each ISO 26000 issue have been rephrased into criteria to resemble the Eco-Lighthouse requirements. Of the 72 available Eco-Lighthouse branch requirements, three have been analysed; *Requirements for all branches*, and branch specific requirements for *Office activities* and *Main offices*. These Eco-Lighthouse requirements have been matched to the ISO 26000 criteria that seemed most suitable.

In many ways, the Eco-Lighthouse requirements are more specific than the ISO 26000 criteria but at the same time also more limited since ISO 26000 covers a much wider range of subjects. The Eco-Lighthouse scheme focuses on environmental issues, whereas ISO 26000 covers the whole range of social responsibility. This means that some ISO criteria are not covered by the Eco-Lighthouse scheme at all, whereas others are covered by several Eco-Lighthouse requirements. To assess the gap between ISO 26000 criteria and Eco-Lighthouse requirements a two level scale has been developed by the author. The first level is binary and determines whether the ISO criteria have a counterpart among the investigated Eco-Lighthouse requirements or not.

- 0 If no counterpart in the Eco-Lighthouse scheme
- 1 If a counterpart can be found in the Eco-Lighthouse scheme

Some of the requirements in the Eco-Lighthouse scheme are based on Norwegian laws and regulations. This is considered as a stronger formulation than criteria whose compliance is voluntary. At the same time, ISO 26000 covers a wider range of topics, trying to contain all possible nations, cultures, development levels etc. On the other hand the Eco-Lighthouse scheme covers a fairly homogeneous set of organisations. In a few cases the ISO criteria are thus actually formulated more strongly than the Eco-Lighthouse requirements. For example ISO 26000 suggests two-way communication between the organisation and its stakeholders. The Eco-Lighthouse scheme only requires one-way communication, from the organisation to stakeholders. To account for this variety the following adjustments are made to the binary scale:

- 0.5 Weaker/vaguer than ISO criterion
- 1 Same as the ISO criterion
- 1.5 Partly stronger than ISO criterion, that is the requirement does not cover all of ISO criterion but the part that is covered is stronger
- 2 Stronger than ISO
- 2.5 Regulated by Norwegian law but does not cover the whole ISO criterion
- 3 Regulated by Norwegian law

The structure of ISO 26000 is different from the structure of the Eco-Lighthouse scheme and therefore an ISO criterion can correspond with many Eco-Lighthouse requirements and vice versa. For the various Eco-Lighthouse requirements that correspond to one ISO criteria, each

requirement is assessed individually and a mean is calculated for the criteria. If a requirement fits more than one criterion it is assigned to all relevant criteria. On some occasions the requirement needs to be split up since the relevant parts correspond to different criteria, see Appendix E.

Appendix F contains a summary of the analysis in Appendix E, which shows to what extent the different ISO 26000 issues are, completely or partly, covered by Eco-Lighthouse requirements. Table 5 below contains the same information on the core subject level. As can be seen, out of the 261 criteria identified in ISO 26000, only 32 have a counterpart in the Eco-Lighthouse requirements investigated in this study (requirements for all branches and branch specific requirements for office activities and main offices). All matches except one are found in the core subjects of *Organisational governance*, *Labour practices* and *The environment*. Being an environmental certification scheme, it makes sense that the *The environment* is among the subjects with highest coverage. It also makes sense that *Labour practices* is among the “winning” core subjects since this is where issues of working environment for employees are found in ISO 26000. Working environment issues are an essential part of the Eco-Lighthouse scheme. As for *Organisational governance*, management issues are essential to get any work done, whether it is financial, environmental or other. See Appendix E for the whole analysis.

Table 5: Summary of to what extent ISO 26000 issues are, completely or partly, covered by Eco-Lighthouse requirements

| Core subject | Number of issues | Number of criteria | Covered by Eco-Lighthouse |
|---------------------------------------|------------------|--------------------|---------------------------|
| Organisational governance | 1 | 12 | 7 |
| Human rights | 8 | 37 | 0 |
| Labour practices | 5 | 42 | 10 |
| The environment | 4 | 39 | 14 |
| Fair operating practices | 5 | 30 | 1 |
| Consumer issues | 7 | 53 | 0 |
| Community involvement and development | 7 | 48 | 0 |
| Total | 37 | 261 | 32 |

Of the 37 issues in ISO 26000 only four are to a large extent covered by the Eco-Lighthouse scheme; *Organisational governance*, *Health and safety at work* under *Labour practices*, and *Prevention of pollution* and *Sustainable resource use* under *The environment*. Most of the points under *Health and safety at work* are regulated by Norwegian law and as such strictly speaking not Eco-Lighthouse requirements, since all organisations have to comply whether they are certified or not. See Figure 6 for an illustration of the “gap” between ISO 26000 and the three branches of Eco-Lighthouse.

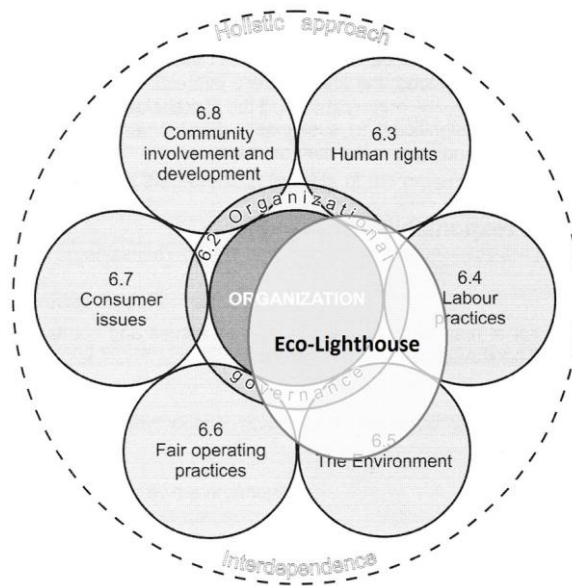


Figure 6: Illustration of the coverage of ISO 26000 by the Eco-Lighthouse scheme

Based on ISO (2010c:20)

Being an environmental scheme, it is reasonable that the Eco-Lighthouse scheme focuses on environmentally related issues. However, the environmental issues covered by the branch requirements investigated in this study are more limited compared to ISO 26000. For example, ISO 26000 has an entire chapter dedicated to climate change, where as this is not mentioned at all in the Eco-Lighthouse scheme.

A more detailed summary of the core subjects of organisational governance, labour practices and the environment is presented in Table 6, Table 7 and Table 8 below. The columns named *Criterion* display the label given to the different criteria. For example 1-1 identifies the criterion as the first among *Organisational governance*, 1-2 is the second criterion etc. All dark grey cells represent criteria where the Eco-Lighthouse requirements can be considered stronger than ISO 26000. All lighter grey cells are criteria where ISO 26000 can be considered stronger than the Eco-Lighthouse requirements investigated in this study. This is where the Eco-Lighthouse Foundation has the highest potential for strengthening their requirements. All white cells contain criteria with no counterpart among the analysed Eco-Lighthouse requirements.

Table 6: Summary of cover rate of the core subject *Organisational governance*

| Criterion | Cover rate | Criterion | Cover rate | Criterion | Cover rate | Criterion | Cover rate |
|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
| 1-1 | 1.375 | 1-4 | 0 | 1-7 | 0 | 1-10 | 1.25 |
| 1-2 | 2 | 1-5 | 0 | 1-8 | 0.5 | 1-11 | 1.25 |
| 1-3 | 0 | 1-6 | 0 | 1-9 | 1.25 | 1-12 | 1.375 |

Table 7: Summary of cover rate of the core subject *Labour practices*

| Criterion | Cover rate | Criterion | Cover rate | Criterion | Cover rate | Criterion | Cover rate |
|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
| 3-1.1 | 0 | 3-2.3 | 0 | 3-3.2 | 0 | 3-4.7 | 0 |
| 3-1.2 | 0 | 3-2.4 | 3 | 3-3.3 | 0 | 3-4.8 | 0 |
| 3-1.3 | 0 | 3-2.5 | 0 | 3-3.4 | 0 | 3-4.9 | 0 |
| 3-1.4 | 0 | 3-2.6 | 0 | 3-3.5 | 0 | 3-4.10 | 3 |
| 3-1.5 | 0 | 3-2.7 | 0 | 3-3.6 | 0 | 3-4.11 | 0 |
| 3-1.6 | 0 | 3-2.8 | 0 | 3-3.7 | 0 | 3-4.12 | 2.5 |
| 3-1.7 | 0 | 3-2.9 | 0 | 3-4.1 | 3 | 3-5.1 | 0 |
| 3-1.8 | 0 | 3-2.10 | 0 | 3-4.2 | 3 | 3-5.2 | 0 |
| 3-1.9 | 0 | 3-2.11 | 0 | 3-4.3 | 2.33 | 3-5.3 | 2 |
| 3-1.10 | 0 | 3-2.12 | 0 | 3-4.4 | 3 | | |
| 3-2.1 | 3 | 3-2.13 | 0 | 3-4.5 | 0 | | |
| 3-2.2 | 0 | 3-3.1 | 0 | 3-4.6 | 3 | | |

Table 8: Summary of cover rate of the core subject *The environment*

| Criterion | Cover rate | Criterion | Cover rate | Criterion | Cover rate | Criterion | Cover rate |
|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
| 4-1.1 | 0 | 4-2.2 | 0.83 | 4-3.3 | 0 | 4-4.3 | 0 |
| 4-1.2 | 1 | 4-2.3 | 1.5 | 4-3.4 | 1.5 | 4-4.4 | 0.5 |
| 4-1.3 | 1.33 | 4-2.4 | 1.25 | 4-3.5 | 0 | 4-4.5 | 0 |
| 4-1.4 | 1.62 | 4-2.5 | 1 | 4-3.6 | 1 | 4-4.6 | 0 |
| 4-1.5 | 0 | 4-2.6 | 0 | 4-3.7 | 0 | 4-4.7 | 0 |
| 4-1.6 | 1.55 | 4-2.7 | 2 | 4-3.8 | 0 | 4-4.8 | 0 |
| 4-1.7 | 1.83 | 4-2.8 | 0 | 4-3.9 | 0 | 4-4.9 | 0 |
| 4-1.8 | 0 | 4-2.9 | 1.5 | 4-3.10 | 0 | 4-4.10 | 0 |
| 4-1.9 | 0 | 4-3.1 | 0 | 4-4.1 | 0 | 4-4.11 | 0 |
| 4-2.1 | 0 | 4-3.2 | 0 | 4-4.2 | 0 | | |

The analysis shows that, in comparison with ISO 26000, further development of the Eco-Lighthouse requirements can be done. In chapter 6 potential new requirements will be developed.

6 Potential new Eco-Lighthouse requirements

One objective of this study is to investigate the potential for using the ideas and intentions of ISO 26000 and transform them into a practical adaptation to the Eco-Lighthouse scheme. As described in Chapter 3.5 the suggestions will be given on four different levels:

- Strengthening current requirements in those cases where the Eco-Lighthouse scheme is formulated in a weaker way than ISO 26000
- Add requirements based on the criteria currently not covered by the Eco-Lighthouse scheme, within the issues where the scheme is strongly formulated
- Add requirements based on the criteria from the issues not covered by the Eco-Lighthouse scheme, within the core subjects where the requirements are strongly formulated
- Add requirements based on criteria from other core subjects

In the analysis the core subject of relevance for the requirements of Eco-Lighthouse is *Organisational governance, Labour practices* and *The environment*. Figure 7 shows to what extent the issues in these core subjects are covered by the requirements concerning all branches, and the branch specific requirements for office activities and main offices, as per February 2, 2011. The scale in the figure is normalised in a way so that the lighter grey area, representing the Eco-Lighthouse scheme, would stretch to the border if all the criteria within the ISO 26000 issues were covered. The number in parenthesis indicates the number of criteria within each issue.

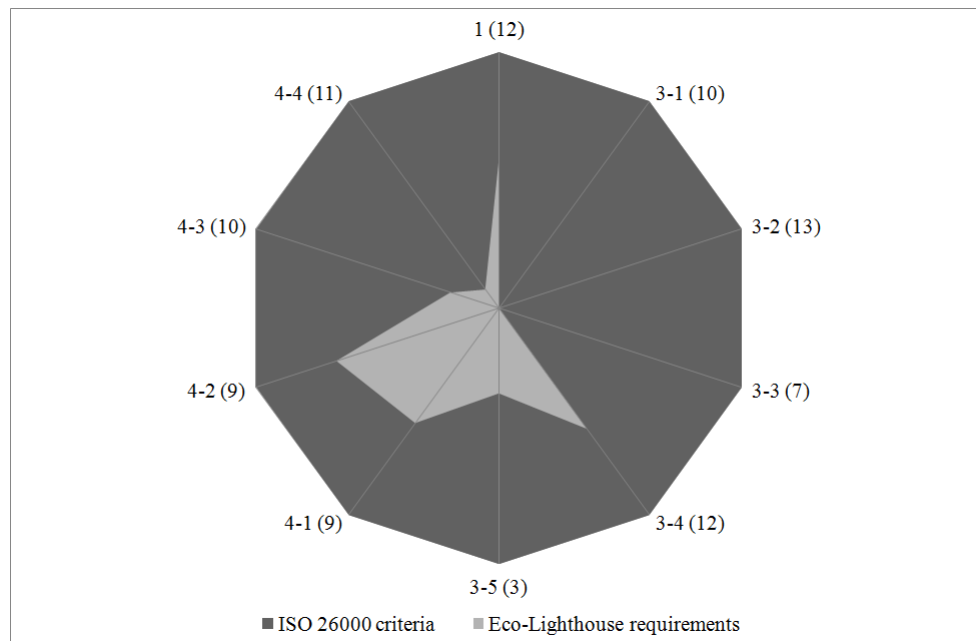


Figure 7: Current coverage on issue level

1 Organisational governance
 3-1 Employment and employment relationships
 3-2 Conditions of work and social protection
 3-3 Social dialogue
 3-4 Health and safety at work
 3-5 Human development and training in the workplace

4-1 Prevention of pollution
 4-2 Sustainable resource use
 4-3 Climate change mitigation and adaptation
 4-4 Protection of the environment, biodiversity and restoration of natural habitats

As described in Chapter 3.5, potential new Eco-Lighthouse requirements have been identified within the areas of management, environment and working environment, which is the focus of Eco-Lighthouse today. The suggestions are common for all organisations and/or applicable to office activities and main offices. The suggestions follow the structure of ISO 26000. With exception for the first level, implementing these suggestions would require a restructuring of the Eco-Lighthouse scheme.

The first level is to strengthen current requirements. Most of the issues covered by Eco-Lighthouse requirements are approximately equal or stronger than the ISO criteria. However, the author has identified two criteria where the corresponding requirement can be rephrased. These are the criteria having a cover rate lower than one in Table 6 and Table 8. Following are the level 1 suggestions. The criterion 4-4.4 is not included since this is the only criteria under the issue *Protection of the environment, biodiversity and restoration of natural habitats* with a corresponding Eco-Lighthouse requirement. This criterion can be found under level three suggestions below.

Table 9: Level 1 suggestion for strengthening current requirements

| ISO criteria | Suggestion | Old requirement |
|---|---|--|
| 1-8 An organisation's decision-making processes and structures should enable it to establish two-way communication processes with its stakeholders, identifying areas of agreement and disagreement and negotiating to resolve possible conflicts | The organisation/main office shall establish two-way communication processes with its stakeholders, including customers, suppliers, partners and others. | 1-4 Customers, suppliers and partners shall be informed about the organisation's environmental efforts. 1-12 The main office shall prepare a communications plan for environmental work which should be communicated to employees, customers, suppliers and partners |
| 4-2.2 In relation to all its activities an organisation should measure, record and report on its significant uses of energy, water and other resources | In relation to all activities, annual consumption of energy water and other resources shall be registered. Annual resource consumption shall be reported. | 3-11 Annual paper consumption shall be reported in the environmental report. 4-6 Energy consumption shall be recorded and monitored each month. Branch requirements may specify other intervals for registration. Annual energy consumption shall be reported in the environmental report. 4-7 When recertifying, organisations with commercial buildings less than 1000 m ² shall have a revised energy efficiency checklist. If the organisation deems it appropriate, an energy expert shall energy label the building and prepare a list of measures, provide price indication / payback and prepare a plan for implementation of the measures. |

The second level would be to broaden the requirements within currently covered issues. As identified earlier the Eco-Lighthouse requirements are mainly found in four issues; *Organisational governance, Health and safety at work, Prevention of pollution and Sustainable resource use*. However, the Eco-Lighthouse requirements are far from covering the whole extent of these issues and it would therefore be reasonable to add the criteria that currently are not included in the Eco-Lighthouse scheme. The ISO 26000 criteria that could be integrated into the Eco-Lighthouse scheme are shown in the following tables. An illustration of the degree of coverage if all level two suggestions were integrated into the Eco-Lighthouse scheme can be seen in Figure 8.

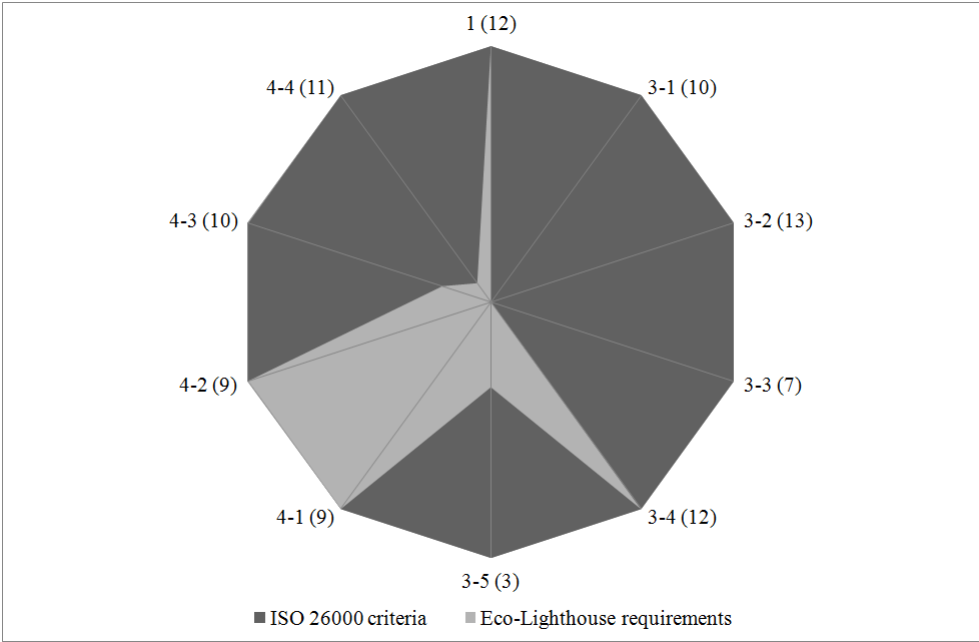


Figure 8: Degree of coverage if level two suggestions are integrated into the Eco-Lighthouse scheme

- | | |
|--|---|
| 1 Organisational governance | 4-1 Prevention of pollution |
| 3-1 Employment and employment relationships | 4-2 Sustainable resource use |
| 3-2 Conditions of work and social protection | 4-3 Climate change mitigation and adaption |
| 3-3 Social dialogue | 4-4 Protection of the environment, biodiversity and restoration of natural habitats |
| 3-4 Health and safety at work | |
| 3-5 Human development and training in the work-place | |

The third level of suggestions is to add requirements regarding the remaining issues under the core subject The environment; Climate change mitigation and adaptation, and Protection of the environment, biodiversity and restoration of natural habitats, see Table 11. Since the Eco-Lighthouse Foundation has included the internal working environment into the concept of environment, one could argue that the remaining issues under Labour practices should also be included in the level three suggestions. However, the author chooses to focus on the external environment only. The degree of coverage if all level three suggestions were integrated into the Eco-Lighthouse scheme can be seen in Figure 9.

Table 10: Level 2 suggestion for expanding the Eco-Lighthouse scheme within mainly covered issues

| ISO issue | ISO criteria | Branch |
|---------------------------|--|---------------|
| Organisational governance | 1-3 An organisation's decision-making processes and structures should enable it to create and nurture an environment and culture in which the principles of social responsibility are practised | Main office |
| | 1-4 An organisation's decision-making processes and structures should enable it to create a system of economic and non-economic incentives related to performance on social responsibility | All |
| | 1-5 An organisation's decision-making processes and structures should enable it to use financial, natural and human resources efficiently | All |
| | 1-6 An organisation's decision-making processes and structures should enable it to promote a fair opportunity for underrepresented groups (including women and racial and ethnic groups) to occupy senior positions in the organisation | All |
| | 1-7 An organisation's decision-making processes and structures should enable it to balance the needs of the organisation and its stakeholders, including immediate needs and those of future generations | Main office |
| Health and safety at work | 3-4.5 An organisation should provide the safety equipment needed, including personal protective equipment, for the prevention of occupational injuries, diseases and accidents, as well as for dealing with emergencies | All |
| | 3-4.7 An organisation should address the specific ways in which occupational safety and health (OSH) risks differently affect women (such as those who are pregnant, have recently given birth or are breastfeeding) and men, or workers in particular circumstances such as people with disabilities, inexperienced or younger workers | All |
| | 3-4.8 An organisation should provide equal health and safety protection for part-time and temporary workers, as well as subcontracted workers | All |
| | 3-4.9 An organisation should strive to eliminate psychosocial hazards in the workplace, which contribute or lead to stress and illness | All |
| | 3-4.11 An organisation should respect the principle that workplace health and safety measures should not involve monetary expenditures by workers | All |
| Prevention of pollution | 4-1.1 To improve the prevention of pollution from its activities, an organisation should identify the aspects and impacts of its decisions and activities on the surrounding environment | All |
| | 4-1.5 To improve the prevention of pollution from its activities, an organisation should engage with local communities regarding actual and potential polluting emissions and waste, related health risks, and actual and proposed mitigation measures | All |
| | 4-1.9 To improve the prevention of pollution from its activities, an organisation should implement an environmental accident prevention and preparedness programme and prepare an emergency plan covering accidents and incidents both on- and off-site and involving workers, partners, authorities, local communities and other relevant stakeholders. Such a programme should include, among other matters, hazard identification and risk evaluation, notification procedures and recall procedures, and communication systems, as well as public education and information. | All |
| Sustainable resource use | 4-2.1 In relation to all its activities an organisation should identify the sources of energy, water and other resources used | All |
| | 4-2.8 In relation to all its activities an organisation should consider adopting extended producer responsibility | All |

Table 11: Level 3 suggestion on expansion within the core subject *The environment*

| ISO issue | ISO criteria | Branch |
|--|---|---------------|
| Climate change mitigation and adaptation | 4-3.1 To mitigate climate change impacts related to its activities an organisation should identify the sources of direct and indirect accumulated GHG emissions and define the boundaries (scope) of its responsibility | All |
| | 4-3.2 To mitigate climate change impacts related to its activities an organisation should measure, record and report on its significant GHG emissions, preferably using methods well defined in internationally agreed standards | All |
| | 4-3.3 To mitigate climate change impacts related to its activities an organisation should implement optimized measures to progressively reduce and minimize the direct and indirect GHG emissions within its control and encourage similar actions within its sphere of influence | All |
| | 4-3.5 To mitigate climate change impacts related to its activities an organisation should prevent or reduce the release of GHG emissions (particularly those also causing ozone depletion) from land use and land use change, processes or equipment, including but not limited to heating, ventilation and air conditioning units | All |
| | 4-3.7 To mitigate climate change impacts related to its activities an organisation should consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programmes that operate in a transparent way, carbon capture and storage or carbon sequestration. | Main office |
| | 4-3.8 To reduce vulnerability to climate change, an organisation should consider future global and local climate projections to identify risks and integrate climate change adaptation into its decision making | Main office |
| | 4-3.9 To reduce vulnerability to climate change, an organisation should identify opportunities to avoid or minimize damage associated with climate change and where possible take advantage of opportunities, to adjust to changing conditions | Main office |
| | 4-3.10 To reduce vulnerability to climate change, an organisation should implement measures to respond to existing or anticipated impacts and within its sphere of influence, contribute to building capacity of stakeholders to adapt. | All |

Table 11: Continued

| ISO issue | ISO criteria | Branch |
|---|--|---------------|
| Protection of the environment, biodiversity and restoration of natural habitats | 4-4.1 In relation to all its activities an organisation should identify potential adverse impacts on biodiversity and ecosystem services and take measures to eliminate or minimize these impacts | All |
| | 4-4.2 In relation to all its activities an organisation should where feasible and appropriate, participate in market mechanisms to internalize the cost of its environmental impacts and create economic value in protecting ecosystem services | Main office |
| | 4-4.3 In relation to all its activities an organisation should give highest priority to avoiding the loss of natural ecosystems, second to restoring ecosystems, and finally, if the former two actions are not possible or fully effective, to compensating for losses through actions that will lead to a net gain in ecosystem services over time | All |
| | 4-4.4 In relation to all its activities an organisation should establish and implement an integrated strategy for the administration of land, water and ecosystems that promotes conservation and sustainable use in a socially equitable way | Main office |
| | 4-4.5 In relation to all its activities an organisation should take measures to preserve any endemic, threatened or endangered species or habitat that may be adversely affected | Main office |
| | 4-4.6 In relation to all its activities an organisation should implement planning, design and operating practices as a way to minimize the possible environmental impacts resulting from its decisions on land use, including decisions related to agricultural and urban development | Main office |
| | 4-4.7 In relation to all its activities an organisation should incorporate the protection of natural habitat, wetlands, forest, wildlife corridors, protected areas and agricultural lands into the development of buildings and construction works | All |
| | 4-4.9 In relation to all its activities an organisation should progressively use a greater proportion of products from suppliers using more sustainable technologies and processes | All |
| | 4-4.10 In relation to all its activities an organisation should consider that wild animals and their habitats are part of our natural ecosystems and should therefore be valued and protected and their welfare taken into account | Main office |
| | 4-4.11 In relation to all its activities an organisation should avoid approaches that threaten the survival or lead to the global, regional or local extinction of species or that allow the distribution or proliferation of invasive species. | All |

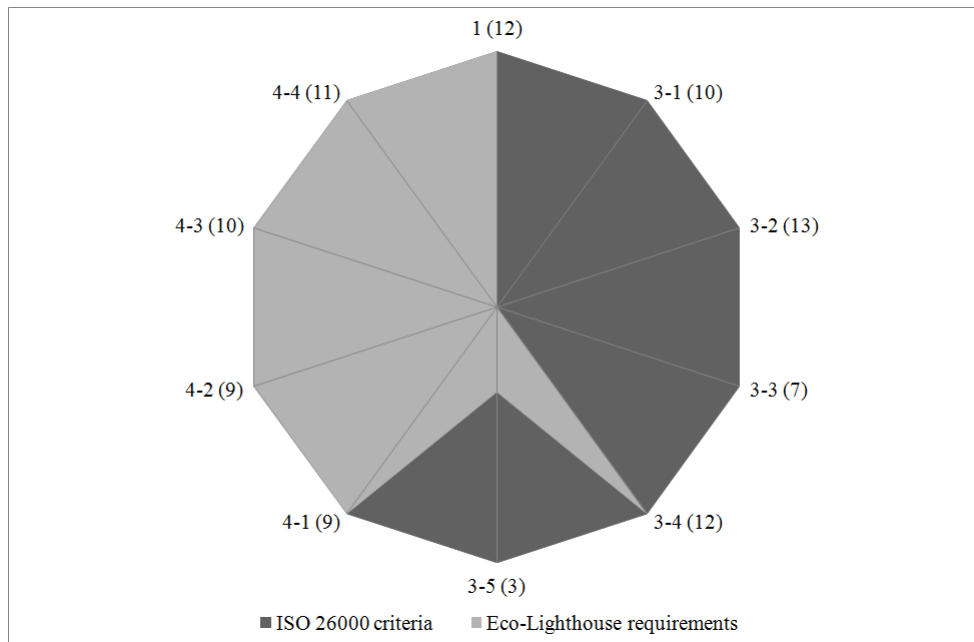


Figure 9: Degree of coverage if level three suggestions are integrated into the Eco-Lighthouse scheme

- | | |
|---|---|
| 1 Organisational governance | 4-1 Prevention of pollution |
| 3-1 Employment and employment relationships | 4-2 Sustainable resource use |
| 3-2 Conditions of work and social protection | 4-3 Climate change mitigation and adaption |
| 3-3 Social dialogue | 4-4 Protection of the environment, biodiversity and restoration of natural habitats |
| 3-4 Health and safety at work | |
| 3-5 Human development and training in the workplace | |

The fourth level is to find requirements concerning other core subjects related to environmental issues. So far, the Eco-Lighthouse scheme is concerned with internal processes in the organisations' facilities, working conditions, resource and waste management, and pollution prevention. The next step would be to consider extended producer responsibility, with the life-cycle of their products being included in the assessment: a cradle-to-grave perspective is important if all environmental impacts of products and services are to be considered. The core subject *Consumer issues* covers the topic of extended producer responsibility in the issue *Sustainable consumption*. In the tables below are the ISO criteria that the author consider relevant for the branches investigated in this study.

Table 12: Level 4 suggestion on inclusion of ISO 26000 issue *Sustainable consumption*

| ISO issue | ISO criteria | Branch |
|-------------------------|---|---------------|
| Sustainable consumption | 6-3.1 To contribute to sustainable consumption, an organisation, where appropriate, should promote effective education empowering consumers to understand the impacts of their choices of products and services on their well being and on the environment. Practical advice can be provided on how to modify consumption patterns and to make necessary changes | All |
| | 6-3.2 To contribute to sustainable consumption, an organisation, where appropriate, should offer consumers socially and environmentally beneficial products and services considering the full life cycle, and reduce adverse impacts on society and the environment by <ul style="list-style-type: none"> - eliminating, where possible, or minimizing any negative health and environmental impact of products and services, and where less harmful and more efficient alternatives exist, providing the choice of products or services that have less adverse effects on the society and the environment - designing products and packaging so that they can be easily used, reused, repaired or recycled and, if possible, offering or suggesting recycling and disposal services - preferring supplies that can contribute to sustainable development - offering high quality products with longer product life, at affordable prices - providing consumers with scientifically reliable, consistent, truthful, accurate, comparable and verifiable information about the environmental and social factors related to production and delivery of its products or services, including, where appropriate, information on resource efficiency, taking the value chain into account - providing consumers with information about products and services, including on: performance impacts on health, country of origin, energy efficiency (where applicable), contents or ingredients (including, where appropriate, use of genetically modified organisms and nanoparticles), aspects related to animal welfare (including, where appropriate, use of animal testing) and safe use, maintenance, storage and disposal of the products and their packaging - making use of reliable and effective, independently verified labelling schemes or other verification schemes, such as eco-labelling or auditing activities, to communicate positive environmental aspects, energy efficiencies, and other socially and environmentally beneficial characteristics of products and services | All |

Suggestions on extending the Eco-Lighthouse certification scheme were given on four different levels, starting with strengthening current requirements and gradually extending the list of topics to be included in potential new requirements. However, the levels do not imply a suggestion for the order of implementation. If the Eco-Lighthouse Foundation chose to introduce extended social responsibility into their environmental certification scheme, they would need to determine which, if any, of the above suggestions should be implemented, regardless of the level. It should also be noted that the suggestions are given as formulated in ISO 26000. If implemented they need to be rephrased to fit the Norwegian context.

In order to evaluate the relevance of the suggestions, they were given to Fokus Bank for examination. As described in Chapter 1.2.3 and Chapter 3.5, the main office of Fokus Bank in Trondheim participated in the development of the new set of Eco-Lighthouse requirements for *Main offices*, and are therefore considered a valuable contributor to the evaluation of the suggestions developed in this study, see Chapter 7.

7 Evaluation of suggested new Eco-Lighthouse requirements by Fokus Bank

In this chapter Fokus Bank's evaluation of the suggestions made in the previous chapter will be presented. First is a short description of Fokus Bank as a contributor to this study and thereafter will follow a short presentation of Fokus Bank's view on social responsibility. This chapter ends with a summary of the ideas and suggestions that emerged as a result of the collaboration with Fokus Bank.

7.1 Focus Bank as case company

Following the suggestion of Ranneberg-Nilsen (2010) at the Eco-Lighthouse Foundation, the main office at Fokus Bank in Trondheim was invited to contribute to this study as a case company. The hope of the author was that by having the suggestions for new requirements evaluated by a case company, the suggestions would become more reliable and valid. Fokus Bank was suggested since they had also contributed to the development of the recently implemented specific branch requirement *Main offices*, but also because the main office's location in Trondheim.

The initial meeting with Fokus Bank took place November 11, 2010. Fokus Bank was represented by director Harald L. Lynum, bank manager Tore Dahl Ryen, and senior consultant Svein H. Gjertsen, with Gjertsen being the coordinator on behalf of Fokus Bank. Also present at the meeting, a part from the author, was associated professor John E. Hermansen, supervisor of this study. During the meeting the aim of this study was introduced to the representatives of Fokus Bank, followed by short discussion on what and how Fokus Bank could contribute. Prior to the meeting an e-mail with questions regarding Fokus Bank's view on their Eco-Lighthouse certification and ISO 26000 were sent to Gjertsen. These questions were discussed during the meeting and also answered in an e-mail after the meeting.

After finalising the suggestions for new Eco-Lighthouse requirements, a second meeting was organised with the above mentioned representatives from Fokus Bank. The second meeting took place February 7, 2011, at the main office of Fokus Bank. The meeting started with a short presentation of the content of core subjects of ISO 26000. This was followed by a description of the overlap of ISO 26000 and the three sets of Eco-Lighthouse requirements, see Figure 6 in Chapter 1. After this the suggestions for new Eco-Lighthouse requirements were discussed, see section 7.3.

7.2 Fokus Bank and social responsibility

“The core of corporate social responsibility is about creating value and be profitable without compromising humans, ethics or the environment.”¹⁰ (FNO 2011:3)

This is the statement made by Finance Norway (Finansnæringens Fellesorganisasjon, FNO) about social responsibility within the finance sector. Social responsibility has been on the

¹⁰ Unofficial translation by the author of ”Selve kjernen i næringslivets samfunnsansvar dreier seg om å skape verdier og være lønnsom uten at dette går på bekostning av mennesker, etikk eller miljø.”

agenda of Fokus Bank since 2007 when they, as a branch of Danske Bank, joined the UN Global Compact (Danske Bank 2011).

Fokus Bank has experienced an increasing focus from customers on their environmental performance and therefore chose to certify according to the Eco-Lighthouse scheme. Gjertsen (2010) states that the Eco-Lighthouse scheme “helps both public and private companies analyse their climate and environmental projects to ensure that they are specific, measurable and profitable”. Based on their experience, standardization leads to better quality and contributes to a positive effect on their overall performance (Gjertsen 2010).

7.3 Fokus Bank and extension of social responsibility in the Eco-Lighthouse scheme

During the second meeting with the representatives of Fokus Bank the suggestions for new requirements from previous chapter were discussed. Other topics in relation to environmental certification and social responsibility were also discussed.

The representatives find the Eco-Lighthouse scheme similar to ISO 14001 since both schemes has environmental focus, but as a nationally developed certification scheme they consider the threshold for certification according to Eco-Lighthouse to be lower. Therefore the Eco-Lighthouse scheme has a function for environmentally concerned Norwegian companies. From the perspective of an Eco-Lighthouse certified main office, Fokus Bank finds that the structure of the Eco-Lighthouse scheme as it looks today focuses on processes within the company. The main office is responsible for developing a framework for the environmental work throughout the organisation. The requirements for the internal processes of the activities concerning working conditions for employees, material use, energy consumption, transportation, waste and emission management, and social responsibility is thorough. There are also requirements for socially responsible purchasing. However, there are no requirements concerning the services and products provided by the organisation. Social responsibility should also include some responsibility for how the products and services provided are used. In the case of a bank this could for example mean considering the environmental impact of granting loans to enterprises.

Fokus Bank’s customers are increasingly aware of environmental impacts and corporate responsibility, and see the Eco-Lighthouse certification as a means of getting competitive advantages. The representatives from Fokus Bank consider a further development of the Eco-Lighthouse scheme to include more social responsibility issues as beneficial. However, it is important that the requirements focus on the essentials. The cost in relation to the environmental and social gain needs to be as low as possible. Too specific requirements might scare potential clients off certifying.

Regarding the four levels of suggested new Eco-Lighthouse requirements, the representatives from Fokus Bank found the fourth level, inclusion of the ISO 26000 issue *Sustainable consumption*, being most relevant from their perspective. The other levels deal with topics that are already well covered by the Eco-Lighthouse scheme.

7.4 Conclusion

Certification according to the Eco-Lighthouse scheme can be seen as part of a company's social responsibility and the representatives from Fokus Bank feel positively towards further development of social responsibility in the certification scheme. What the Eco-Lighthouse scheme is currently covering is socially responsible from an environmental perspective, but the Eco-Lighthouse scheme does not take "full responsibility" for environmental issues. That is, management, working conditions for employees, sustainable resource use, emissions and waste management are well covered, but impacts in connection with the use of production and services are not covered at all. Development of requirements concerning the use and final disposal of products and services would correspond to the forth level of suggested requirements from Chapter 6.

From the discussion with the representatives of Fokus Bank, three main points can be concluded.

- The threshold for certification according to the Eco-Lighthouse scheme is lower than ISO 14001
- Expand the Eco-Lighthouse scheme to include producer responsibility
- Focus on what has the greatest beneficial impact in relation to invested effort

If the Eco-Lighthouse Foundation keeps this in mind during a potential development of further requirement for the Eco-Lighthouse scheme, the benefits for the environment, companies and society at large can be essential.

8 Discussion

Corporate social responsibility is an important mean to achieve a sustainable use and a fair distribution of resources, and the development of ISO 26000 is an important step. However, it is also important to remember that the content of ISO 26000 is the lowest common denominator that all developing participants could agree on. Norway and the Eco-Lighthouse Foundation reach much further. The Norwegian government has put high standards for Norwegian corporate society to contribute to sustainable development with the whitepaper “*Corporate social responsibility in a global economy*” (UD 2009). The whitepaper mainly focuses on businesses with activities outside Norway and primarily in developing regions of the world. However, there are steps to be taken on a national level as well. The Eco-Lighthouse as a nationally developed Norwegian certification scheme on environmental issues has a great opportunity to help Norwegian organisations contribute to sustainable development through their branch requirements.

The aim of this study was to compare Eco-Lighthouse requirement concerning all types of branches and branch specific requirement concerning office activities and main offices, with the content of ISO 26000. ISO 26000 covers the whole aspect of social responsibility. Many of the topics in ISO 26000 can be considered of small relevance for Norwegian settings on a national level, for example child labour is regulated by Norwegian law. On an international level there are further steps to be taken, but since Eco-Lighthouse is a national scheme only Norwegian conditions will be considered in this report. As an environmental certification provider the Eco-Lighthouse Foundation needs to consider where to draw the line regarding their contribution to social responsibility. Many of the topics in ISO 26000 may be well outside the scope of the Eco-Lighthouse scheme. The author has assumed that the Eco-Lighthouse Foundation continues to focus mainly on environmentally related issues.

When comparing ISO 26000 with the Eco-Lighthouse requirements sets *Requirements for all branches, Office activities* and *Main offices*, the Eco-Lighthouse scheme is strong on issues concerning *Organisational governance, Prevention of pollution, Sustainable resource use* and *Health and safety at work*. Especially the latter is strong since many of the topics within this issue are regulated by Norwegian law. However, as always, there is room for improvement. Two groups of Eco-Lighthouse requirements were found to be of a weaker formulation than the corresponding ISO criteria.

One aim in this study was to provide Eco-Lighthouse Foundation with suggestions on how to include requirements concerning social responsibility. This has been done on four levels, where the first level is to strengthen the requirements described in the previous paragraph. Provided that that Eco-Lighthouse continues with environmental focus the other three levels are:

- Within the issues *Organisational governance, Health and safety at work, Prevention of pollution* and *Sustainable resource use*, where the Eco-Lighthouse scheme is strongest, covers the ISO criteria currently not covered
- Within the core subject *The environment*, covers the ISO 26000 issues currently not covered

- Within other core subjects which are related to environmental issues

During the discussion with the representatives from Fokus Bank, they pointed out that the central point of the Eco-Lighthouse scheme today is internal. The requirements focus on the processes within the business and upstream suppliers in the value chain, see Figure 10. Currently the downstream part of the value chain is not mentioned at all. This is an important aspect and an issue Fokus Bank is considering already. By having a life-cycle perspective on production, whether it is products or service, a company takes responsibility for the whole value chain. This will truly be beneficial both for the environment and the society.

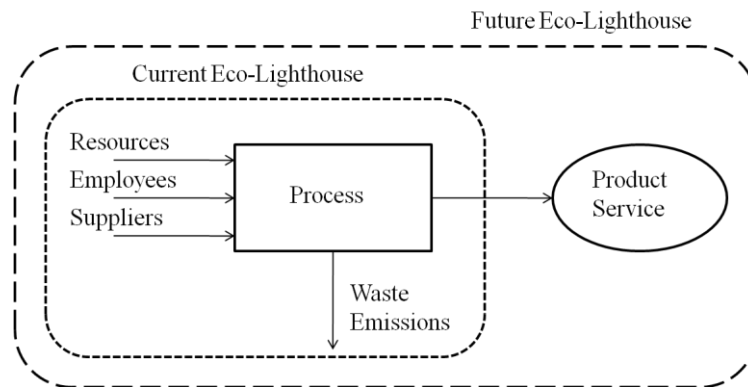


Figure 10: Suggestion on how to increase social responsibility in the Eco-Lighthouse scheme

Another point made by Fokus Bank is the necessity to make the requirements essential. Companies have to be profitable and actions required when certifying have to be value creating. Even though this is stated in the aim of Eco-Lighthouse certification, Fokus Bank has experienced that some of the requirements for main offices are borderline.

Before moving forward with including social responsibility issues into the Eco-Lighthouse scheme, the Eco-Lighthouse Foundation needs to consider how far social responsibility reaches for an environmental certification scheme. Using the structure of ISO 26000, the Eco-Lighthouse scheme already contains topics not strictly related to the environment. By including requirements concerning health and safety of employees at work, the Eco-Lighthouse Foundation has already stepped outside the environmental box. They could choose to move further in that direction by including additional issues regarding well-being at work, for example discrimination.

Concerning the reliability and validity of this study there is some risk of violation, especially in the weighing of the coverage of the Eco-Lighthouse requirements in relation to the corresponding ISO 26000 criteria in the gap analysis. However, the results have to some extent been examined by representatives from both the Eco-Lighthouse Foundation and Fokus Bank. Therefore the author is reasonably confident that the results are reliable and valid.

9 Conclusion and recommendation

The aim of this study was to explore to what extent the content of ISO 26000 is included in the Eco-Lighthouse environmental certification scheme and develop a framework for potential integration of the main aspects of ISO 26000 into the Eco-Lighthouse scheme. Out of 72 branch requirements, three have been examined. The examined requirements are *Requirements for all branches* and the branch specific requirements for *Office activities* and *Main offices*.

Conclusion

Within the issues of *Organisational governance*, *prevention of pollution*, *Sustainable resource use* and *Health and safety at work* Eco-Lighthouse covers ISO 26000 well or very well in the case of health and safety at work were much is regulated by Norwegian law. However, within what is defined as environmental issues in ISO 26000, apart from what is mentioned above, the Eco-Lighthouse scheme is lacking requirements concerning *Climate change mitigation and adoption* and *Protection of the environment, biodiversity and restoration of natural habitats*. Another issue lacking in Eco-Lighthouse is the life-cycle perspective of the products and services the certified companies provide. Often a significant environmental impact can be found during the use phase or maybe even more at the end-of-life phase. These are areas where the Eco-Lighthouse scheme can increase the contribution to social responsibility.

After presenting and discussing potential new requirements with representatives from Fokus Bank, it can be concluded that whatever level of social responsibility Eco-Lighthouse Foundation chooses, any new requirement has to focus on essentials. If the cost of implementing the requirements is not in relation with the environmental or social benefit, companies might choose not to certify themselves. In the opinion of the representatives from Fokus Bank the reasonable step to incorporate more social responsibility into the Eco-Lighthouse scheme is to consider the whole life-cycle of products and services by having companies taking responsibility for the use and final disposal of what they produce.

Recommendation

The Eco-Lighthouse Foundation is recommended to expand the certification scheme to include the whole value chain. Today the required responsibility of the certified organisations ends with the production of the product or service. However, there are often significant impacts associated with the use of products and services, as well as with the disposal of products.

The Eco-Lighthouse Foundation is also recommended to clearly define how far social responsibility reaches for an environmental certification scheme. The Eco-Lighthouse Foundation has chosen to include working conditions as an environmental issue with requirements concerning, for example, reduction of sick leave. There is much that can be done to increase employees' well-being at work. However, the question is whether this is really an environmental issue. According to ISO 26000 it is not. Requirement not concerning strictly environmental issues could be organised in a new certification scheme on social responsibility, where the

Eco-Lighthouse certified organisations can choose to add the extended certification if they want to. Two separate schemes could reduce the risk of organisations choosing not to get certified at all, due to the investment in time and resources in connection with the certification.

Further research

One of the strengths with the Eco-Lighthouse scheme compared to ISO 26000 is the reporting mechanism. Since ISO 26000 is guidance only, an organisation does not need to document their actions or whether they are improving or not, even though they are recommended by the standard to do so. In the Eco-Lighthouse scheme, on the other hand, reporting and continuous improvement are vital for recertification. If the Eco-Lighthouse Foundation chooses to implement a value chain perspective on their branch requirements, new indicators need to be developed. For example, how can a company evaluate the environmental impact of their products and services during the use phase? Another angle is environmental impacts in relation with the end-of-life phase of products. To take social responsibility from a life-cycle perspective, indicators need to be developed for discarded products as well.

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Meetings

Web meeting October 29, 2010. Participants:

From Eco-Lighthouse Foundation: Arne Ranneberg-Nilsen, Leder for Utvikling & Rådgivningsavdelingen

From NTNU: Professor Annik M. Fet, Førsteamanuensis John E. Hermansen, Masterstudent Heidi M. Karlsson

Meeting November 11, 2010. Participants:

From Fokus Bank: Senior konsulent Svein H. Gjertsen, Direktør Harald L. Lynum, Banksjef Tore Dahl Ryen

From NTNU: Førsteamanuensis John E. Hermansen, Masterstudent Heidi M. Karlsson

Meeting February 7, 2011. Participants:

From Fokus Bank: Senior konsulent Svein H. Gjertsen, Direktør Harald L. Lynum, Banksjef Tore Dahl Ryen

From NTNU: Masterstudent Heidi M. Karlsson

Norwegian laws and regulations included in the Eco-Lighthouse requirements

Accessed from Lovdata, www.lovdata.no

LOV 2005-06-17 NR 62: Lov om arbeidsmiljø, arbeidstid og stillingsvern mv. (arbeidsmiljøloven), §3.5

FOR 1995-02-16 NR 170: Forskrift om arbeidsplasser og arbeidslokaler.

FOR 1996-12-06 nr 1127: Forskrift om systematisk helse-, miljø- og sikkerhetsarbeid i virksomheter (Internkontrollforskriften).

FOR 2000-04-14 NR 412: Forskrift om oppbygging og bruk av stoffkartotek for helsefarlige stoffer i virksomheter (Stoffkartotekforskriften).

FOR-2004-06-01-930: Forskrift om gjenvinning og behandling av avfall (avfallsforskriften).

FOR-2004-06-01-931: Forskrift om begrenning av forurensning (forurensningsforskriften).

FOR 2009-02-11 NR 162: Forskrift om at virksomheter innen visse bransjer skal ha godkjent bedriftshelsetjeneste

FOR 2009-09-10 NR 1173: Forskrift om arbeidsgivers bruk av godkjent bedriftshelsetjeneste og om godkjenning av bedriftshelsetjeneste

FOR-2009-12-18-1665: Forskrift om energimerking av bygninger og energivurdering av tekniske anlegg (energimerkeforskriften), § 8 OG 22

FOR-2010-02-12-159 Forskrift om endring i forskrift om systematisk helse-, miljø- og sikkerhetsarbeid i virksomheter (Internkontrollforskriften)

Appendix A – ISO 26000 core subjects and issues in Norwegian

ISO 26000:2010 has been translated into Norwegian and is since December 2010 a Norwegian standard with the name NS-ISO 26000:2010 – Veiledning om samfunnsansvar (Standard Norge 2010). Below follows a list of the core subjects (kjerneområder) and issues (emner) in Norwegian.

Kjerneområde 1: Organisasjonsstyring

Kjerneområde 2: Menneskerettigheter

- Emne 1: Tilbørlig aktsomhet
- Emne 2: Risikosituasjoner som gjelder menneskerettigheter
- Emne 3: Å unngå å bli medskyldig
- Emne 4: Å håndtere klagemål
- Emne 5: Diskriminering og sårbare grupper
- Emne 6: Sivile og politiske rettigheter
- Emne 7: Økonomiske, sosiale og kulturelle rettigheter
- Emne 8: Grunnleggende prinsipper og rettigheter i arbeidslivet

Kjerneområde 3: Arbeidsforhold

- Emne 1: Ansettelse og ansettelsesforhold
- Emne 2: Arbeidsvilkår og sosiale velferdsordninger
- Emne 3: Dialog mellom partene i arbeidslivet
- Emne 4: Arbeidsmiljø
- Emne 5: Menneskelig utvikling og opplæring på arbeidsplassen

Kjerneområde 4: Miljøet

- Emne 1: Forebygging av forurensning
- Emne 2: Bærekraftig ressursbruk
- Emne 3: Skadebegrensning av og tilpasning klimaendringer
- Emne 4: Beskyttelse av miljøet, biologisk mangfold og gjenoppretting av naturområder

Kjerneområde 5: Hederlig virksomhet

- Emne 1: Korrupsjonsbekjempelse
- Emne 2: Ansvarlig politisk engasjement
- Emne 3: Hederlig konkurranse
- Emne 4: Fremming av samfunnsansvar i verdikjeden
- Emne 5: Respekt for eierrettigheter

Kjerneområde 6: Forbrukerspørsmål

- Emne 1: Hederlig markedsføring, saklig og upartisk informasjon og rimelige avtalevilkår
- Emne 2: Beskyttelse av forbrukernes helse og sikkerhet
- Emne 3: Bærekraftig forbruk
- Emne 4: Kundeservice, brukerstøtte og løsning av klagemål og tvister
- Emne 5: Beskyttelse av forbrukernes persondata og personvern
- Emne 6: Tilgang til grunnleggende tjenester
- Emne 7: Opplæring og bevisstgjøring

Kjerneområde 7:Lokalsamfunnsengasjement og -utvikling

Emne 1: Å engasjere seg i lokalsamfunnet

Emne 2: Utdanning og kultur

Emne 3: Sysselsetting og yrkesopplæring

Emne 4: Utvikling av og tilgang til teknologi

Emne 5: Å skape velstand og inntekter

Emne 6: Helse

Emne 7: Sosial investeringsvirksomhet

Appendix B – Eco-Lighthouse requirements in Norwegian

This appendix contains the Eco-Lighthouse requirements investigated in this study in Norwegian, see appendix C for the English translation. The first columns in the tables are the ID-number as given to the requirements by the Eco-Lighthouse Foundation (Miljøfyrtårn 2011d). Requirements marked with § are regulated by Norwegian laws and regulations.

Krav til alle bransjer – krav 0

The requirements all branches have to fulfil before getting certified.

Systemkrav

| ID | Lov | Krav |
|------|-----|--|
| 1 | § | Virksomheten skal ha et godt system for HMS-arbeid som fungerer i praksis og tilfredsstillende minimumskravene i henhold til forskrift FOR-2010-02-12-159, Internkontrollforskriften, § 5. Miljømål for arbeidsmiljø og ytre miljø samt miljørutiner for innkjøp, energi, transport, avfall og utslipp til luft og vann samles og innarbeides i HMS- / internkontrollsystemet. |
| 2 | | Virksomheten skal ikke ha åpne pålegg fra offentlig tilsynsmyndighet som er relatert til arbeidsmiljø og/eller ytre miljø. |
| 3 | | De ansatte skal involveres i miljøarbeidet og gis opplæring hvordan de kan bidra til å gjøre driften mer miljøvennlig. |
| 5 | | Kunder, leverandører og samarbeidspartnere skal informeres om virksomhetens miljøarbeid. |
| 6 | | Miljøfyrtårn skal være forankret i den øverste ledelse. Det skal være en miljøansvarlig i hver virksomhet som har ansvar for å holde miljøarbeidet i hevd og stimulere til nye tiltak. |
| 7 | | Innen 1. april skal miljørapport for foregående år leveres i Miljøfyrtårn portalen. Miljørapporten skal kunngjøres/distribueres internt, til alle ansatte og til eierne / styret. Det skal utarbeides miljørapport ved førstegangssertifisering. |
| 1761 | | Virksomheten skal årlig dokumentere forbedring av sine prestasjoner i miljørapportene. |

Arbeidsmiljø

| ID | Lov | Krav |
|------|-----|---|
| 9 | § | Lokaler skal tilfredsstillende kravene i forskrift FOR 1995-02-16 nr 170: Forskrift om arbeidsplasser og arbeidslokaler. Vernerunder skal sikre at kravene blir ivaretatt. Dokumentasjon fra vernerunder skal foreligge. |
| 10 | | Det skal være etablert en dialog om arbeidsmiljøet mellom arbeidsgiver og den enkelte arbeidstaker, f. eks årlige medarbeidersamtaler. |
| 13 | | Virksomheten bør tilrettelegge for fysisk trening/aktiviteter for å fremme god helse og forebygge sykefravær. |
| 14 | § | Sikkerhetsdatablad for farlige kjemikalier og helsefarlige stoffer skal være lett tilgjengelig for alle ansatte / brukere i henhold til FOR 2000-04-14 nr 412: Forskrift om oppbygging og bruk av stoffkartotek for helsefarlige stoffer i virksomheter (Stoffkartotekforskriften). |
| 1695 | § | Arbeidsgiver skal ha gjennomført HMS kurs i henhold til arbeidsmiljøloven LOV-2005-06-17-62, § 3.5. |
| 1698 | | Årlig sykefravær skal rapporteres i miljørapporten. |

Innkjøp og materialbruk

| ID | Lov | Krav |
|------|-----|--|
| 15 | | Virksomheten skal tilpasse og bruke en skriftlig innkjøpsveileder for innkjøp av varer og tjenester som de selv bestiller |
| 16 | | Virksomheten skal i størst mulig grad velge produkter for henholdsvis egen drift og videresalg som tilfredsstillende kravene til en tredjeparts miljømerking. |
| 1793 | | Årlig skal antall eller prosentandel av miljømerkede produkter for henholdsvis egen drift og videresalg rapporteres i miljørapporten. |
| 17 | | Virksomheten skal kreve at deres mest sentrale leverandører dokumenterer miljøprestasjon / rutiner innenfor temaene innkjøp, energi, avfall, transport og/eller utslipp. Årlig skal antall miljøsertifiserte leverandører dokumenteres i miljørapporten. |
| 18 | | Dersom innkjøp foretas av annen enhet, f. eks kommunal innkjøpsenhet eller kjedekontor, skal det fremlegges dokumentasjon som viser at denne enheten oppfyller innkjøpskravene i krav id 15, 16 og 17 ovenfor. |
| 19 | | Settes en del / deler av virksomhetens drift ut til andre, skal disse leverandørene påvirkes til å miljøfyrtårnsertifisere seg. |
| 20 | | Ved innkjøp og leasing av nye personbiler, bilgruppe M1, skal CO2 utslipp ikke overstige 130 g/km. |
| 1794 | | Ved innkjøp og leasing av nye varebiler, bilgruppe N1 bør CO2-utslipp ikke overstige 210 g/km. |

Energi

| ID | Lov | Krav |
|------|-----|---|
| 23 | § | Eier av yrkesbygg over 1000 m2 skal sørge for energimerking i henhold til forskrift om energimerking av bygninger FOR-2009-12-18-1665, § 8 og § 22. Energieksperten skal utarbeide en tiltaksliste, gi prisantydning / tilbakebetalingstid og utarbeide en plan for gjennomføring av tiltakene. Leietakere skal påvirke byggeiere til å energimerke bygget. |
| 24 | | Eier og leietaker av yrkesbygg under 1000 m2 skal fylle ut ENØK -sjekklisten. Dersom virksomheten finner det hensiktsmessig, skal en energiekspert energimerke bygget og utarbeide en tiltaksliste, gi prisantydning / tilbakebetalingstid og utarbeide en plan for gjennomføring av tiltakene. |
| 1796 | | Eier av bygning med kjel for fossilt brensel (over 400 m2 oppvarmet bruksareal) eller klimaanlegg (over 500 m2 oppvarmet bruksareal) skal sørge for energivurdering i henhold til forskrift om energimerking av bygninger FOR-2009-12-18-1665, § 13 og § 16. Leietakere skal påvirke byggeiere til å energivurdere kjel / klimaanlegg. |
| 1692 | | ENØK-tiltak som virksomheten selv kan gjennomføre, og som kan spares inn på to år, skal gjennomføres. Leietakere skal påvirke byggeier til å finansiere tiltak som kan innspares innen to år. |
| 21 | | Interne rutiner skal sikre lavt energiforbruk til oppvarming, ventilasjon, lys og produksjon. |
| 22 | | Eget energibruk skal registreres hver måned. Bransjekravene kan angi andre intervaller for registrering. Årlig energibruk skal rapporteres i miljørapporten. |
| 25 | | Ved resertifisering skal virksomheter med yrkesbygg under 1000 m2 ha en ny gjennomgang av ENØK- sjekklisten. Dersom virksomheten finner det hensiktsmessig, skal en energiekspert energimerke bygget og utarbeide en tiltaksliste, gi prisantydning / tilbakebetalingstid og utarbeide en plan for gjennomføring av tiltakene. |
| 27 | | Eiere av bygg som har oppvarmingskilder basert på fossilt brensel, er eldre enn 15 år og varmer opp et bruksareal på mer enn 400 m2 skal innen neste resertifisering bytte ut til mindre miljøbelastende oppvarmingskilder. |

Transport

| ID | Lov | Krav |
|------|-----|--|
| 28 | | Virksomheten skal sammen med de ansatte iverksette tiltak for å bruke mindre miljøbelastende transportmidler til og fra jobb som for eksempel å sykle, gå, reise kollektivt eller samkjøre. |
| 29 | | Virksomheten skal utarbeide retningslinjer for å hindre unødvendig reising, og kunne velge de minst miljøbelastende transportmidler på tjenestereiser. |
| 31 | | Virksomheten skal utarbeide tiltak for å hindre unødvendig transport og kunne velge de minst miljøbelastende transportmidler ved varetransporter. |
| 32 | | Virksomhetens kjøretøy bør ha motorvarmer med tidsur, eller parkeres innendørs. |
| 33 | | Virksomhetens kjøretøy bør ha piggfrie dekk. |
| 34 | | Virksomheten skal vurdere overgang til alternativt drivstoff eller elbil. |
| 1700 | | Drivstoffbruket, antall kjørte km og flyreiser i antall timer i tjenesten skal rapporteres i miljørapporten. |
| 1797 | | Dersom virksomheten har en bilpark på 10 eller flere biler, eller kjører mer enn 100 000 km per år, så skal det gis opplæring om riktig bruk av aktuelle kjøretøy når det gjelder økonomisk/miljøvennlig kjøring (økokjøring). |
| 1798 | | Det skal settes mål for reduksjon i drivstofforbruk, enten per kjøretøy, sjåfør, kjørt kilometer eller per rute der det er praktisk gjennomførbart. |

Avfall

| ID | Lov | Krav |
|------|-----|---|
| 36 | | Avfallsreducerende tiltak skal årlig føres inn i handlingsplanen i miljørapporten. |
| 37 | | Bruk av engangsartikler skal være redusert til et absolutt minimum. |
| 38 | | Virksomheten skal behovsvurdere og minimalisere all bruk av papir inklusive utsending av papirbasert tilbuds- og reklamemateriell. |
| 39 | | Virksomheten skal oppfordre leverandører til ikke å over-/ feil emballere. Ved anskaffelser skal emballering av varen inngå som en del av avtalen. |
| 40 | | Virksomheten skal ved første gangs sertifisering ha gjennomført en avfallsanalyse, etablert et kildesorteringssystem og inngå avtale med renovatør for henting og håndtering av fraksjonene. |
| 1799 | | Årlig kildesorterte mengder skal rapporteres i miljørapporten. |
| 35 | | En kildesorteringsinstruks skal være utarbeidet og tilgjengelig for alle ansatte og eventuelle leietakere. Miljøansvarlig skal følge opp avfallshåndteringen jevnlig. Ved avvik eller behov for oppgradering skal strakstiltak iverksettes. |
| 41 | | Restavfallet skal årlig reduseres i forhold til antall årsverk/brukere/omsetning. |
| 42 | § | Farlig avfall skal i henhold til forskrift FOR-2004-06-01-930, forskrift om gjenvinning og behandling av avfall (avfallsforskriften) lagres forsvarlig og leveres til godkjent mottak. |

Utslipp til jord, luft og vann

| ID | Lov | Krav |
|----|-----|--|
| 43 | § | Eventuell egen vaskeplass for kjøretøy skal i henhold til FOR 2004-06-01 nr 931: Forskrift om begrensning av forurensning (forurensningsforskriften) ha godkjent, avløpsanlegg med sandfang og eventuelt oljeutskiller. Det skal være utarbeidet driftsinstruks for oljeutskiller og sandfang. |
| 44 | § | Alle konsesjoner for utslipp til jord, vann og luft skal dokumenteres. |

Estetikk

| ID | Lov | Krav |
|----|-----|--|
| 45 | | Virksomheten skal ha rutiner for ytre og indre vedlikehold av egne bygninger og eventuelle utearealer. |

Kontorvirksomhet (office activities) – krav 23

These are the branch specific requirements for office activities.

Arbeidsmiljø

| ID | Lov | Krav |
|-----|-----|---|
| 125 | § | Virksomheten bør ha bedriftshelsetjeneste i henhold til forskrift FOR 2009-09-10-1173 (Godkjent bedriftshelsetjeneste) og forskrift FOR 2009-02-11-162 (virksomheter som skal ha godkjent bedr. helsetjeneste). |
| 483 | | Medarbeidertilfredshetsundersøkelse skal gjennomføres annet hvert år for bedrifter/virksomheter med mer enn 30 ansatte. Informasjonen sammenfattes i en HMS-rapport |

Innkjøp og materialbruk

| ID | Lov | Krav |
|-----|-----|---|
| 299 | | Virksomheter som kjøper inn varer for mer enn 500.000 kroner eks. mva. per år skal ha medlemskap i Grønt Punkt Norge (GPN). Virksomheten avklarer med GPN hva slags medlemskap den skal ha. |
| 484 | | Ved innkjøp av kopimaskiner og skrivere skal utstyret kunne ta dobbeltsidig kopiering/utskrift. Lavt energibruk og forbruk av blekkpatroner/tonerkassetter skal også vektlegges. |
| 485 | | Årlig forbruk av papir skal registreres i miljørapporten. |

Energi

| ID | Lov | Krav |
|------|-----|---|
| 1820 | | Virksomheten skal ved nyetableringer og rehabilitering av eksisterende virksomhet innføre lavenergibelysning. |

Avfall

| ID | Lov | Krav |
|-----|-----|--|
| 493 | | Bruk av papir, utskrift og kopiering skal begrenses. E-postmeldinger leses på skjerm i stedet for å ta utskrift. Blanketter, bilag etc. kommuniseres mest mulig elektronisk. |
| 494 | | Tosidig kopiering og utskrift skal benyttes som standard når det er mulig. |
| 495 | | Ansatte skal få opplæring som sikrer lavt forbruk av kopi- og skrivepapir. |
| 497 | | Utrangert og brukt materiell og utstyr skal gjenbrukes så langt det lar seg gjøre |
| 499 | | Virksomheten skal etablere avtale med firma som kan motta brukte tonerkassetter. |

Hovedkontor (main offices) – krav 72

These are the branch specific requirements for main offices.

Systemkrav

| ID | Lov | Krav |
|------|-----|---|
| 1800 | | Hovedkontoret skal ha etablert konsernrettighet i Miljørapporteringssystemet(MRS) og hente ut konsernrapporter og årlig presentere resultatene for hele organisasjonen. |
| 1801 | | Hovedkontoret skal plassere ansvarsforholdene for alle bransjekravene som anvendes, fordelt på underliggende enheter og hovedkontoret. Dette må dokumenteres i konsulentrapporten. |
| 1802 | | Ledelsen skal ha en gjennomgang av miljøstyringssystemet en gang i året. |
| 1803 | | Hovedkontoret skal dokumentere forbedringer på minst tre av temaområdene (arbeidsmiljø, innkjøp, energi, vare og tjenestetransport, avfall, estetikk og etikk / samfunnsansvar) ved resertifiseringer for hele virksomheten. Miljørapporten fra de to siste årene legges til grunn. |
| 1804 | | Hovedkontoret skal utarbeide en kommunikasjonsplan for hvordan miljøarbeidet skal kommuniseres mot ansatte, kunder, leverandører og samarbeidspartnere. |

Arbeidsmiljø

| ID | Lov | Krav |
|------|-----|--|
| 1805 | | Hovedkontoret skal gjennomføre en medarbeidertilfredshetsundersøkelse i hele organisasjonen minimum en gang hvert tredje år. |
| 1806 | § | Virksomheten bør være tilknyttet bedriftshelsetjeneste i henhold til forskrift FOR 2009-09-10-1173 (Godkjent bedriftsheletjeneste) |

Innkjøp og materialbruk

| ID | Lov | Krav |
|------|-----|--|
| 991 | | Virksomheten skal ha medlemskap i Grønt Punkt Norge (GPN). Virksomheten avklarer med GPN hva slags medlemskap den skal ha. |
| 1807 | | Underliggende enheter skal ha rutiner for å rapportere til hovedkontoret om varer som er over-/feileballert. Hovedkontoret skal følge opp saken ovenfor leverandøren(e). |

Energi

| ID | Lov | Krav |
|------|-----|--|
| 1808 | | Hovedkontoret skal etablere rutiner for å følge opp underliggende enheter til å optimalisere sitt energiforbruk med konkrete ENØK tiltak f. eks sonebelysning og bruk av bevegelsessensorer på belysning i bakrom, kontor, lager, og lignende. |
| 1809 | | Hovedkontoret skal ved nyetableringer og rehabilitering av eksisterende virksomheter innføre lavenergibelysning. |
| 1810 | | Ved inngåelse av nye leiekontrakter skal hovedkontoret stille krav til utleier at energikilder som forurenser skal erstattes med mindre miljøbelastende oppvarmingskilder. |

Avfall

| ID | Lov | Krav |
|------|-----|---|
| 1811 | | Hovedkontoret skal dokumentere at de arbeider for å minimere avfall i organisasjonen, f. eks gjennom krav i innkjøpsavtaler og ved å stille krav til produsenter og lignende. |

Utslipp til jord, luft og vann

| ID | Lov | Krav |
|------|-----|---|
| 1812 | | Hovedkontoret skal dokumentere at de fører kontroll med alle typer utslipp som underliggende enheter har, og at de tilfredsstillter myndighetskrav. Kontrollen skal også omfatte fare for utslipp, f. eks fra gass-, drivstoff- og fyringsoljetanker. |
| 1813 | | Hovedkontoret skal føre kontroll med eventuelle konsesjoner som er gitt av myndighetene. |

Samfunnsansvar

| ID | Lov | Krav |
|------|-----|---|
| 1814 | | Hovedkontoret skal dokumentere sin strategi for samfunnsansvar. |

Appendix C – Eco-Lighthouse requirements translated to English

About the translation: The translation of the requirements is done by the author. The translation of *Requirements for all branches* is to some extent based on the official translation of the requirements from 2008 (Miljøfyrtårn 2011d). However, the requirements have been revised since then and the requirements for *Office activities* and *Main office* do not have an official translation at all. Also, in this study some adjustments have been made to align the Eco-Lighthouse requirements with ISO 26000. For example, in this study the word “organisation” is used as in ISO 26000 instead of “company”, as in the official Eco-Lighthouse translation.

In the table below are listed all the Eco-Lighthouse requirements that are used in this study, that is *Requirements for all branches*, and the branch specific requirements for *Office activities* and *Main offices*. In the column labelled No. is the number given by the author of this study. Column labelled ID contains the ID number used in the Eco-Lighthouse scheme (Miljøfyrtårn 2011d). The column Reg. is marked with “§” when the requirement is based on a law or a regulation. In the column “English” is the unofficial translation, done by the author of this study. The last column “Branch” indicates which branch the requirement applies to.

System requirements

| No | ID | Reg | English | Branch |
|-------|----|-----|--|--------|
| 1-1 | 1 | § | The organisations shall use a suitable system for HSE-work that is functional and that meet the requirements set in the Internal Control Regulations, section 5. Environmental objectives for health and environment, and environmental procedures for procurement, energy, transport, waste and emissions to air and water are collected and incorporated in the HSE / internal control system. | All |
| 1-1.1 | | | Ensure that those Acts and regulations in the field of health, environmental and safety legislation that apply to the enterprise are accessible, and have an overview of requirements of particular importance for the enterprise. | |
| 1-1.2 | | | Ensure that the employees have sufficient knowledge of and proficiency in systematic health, environmental and safety activities, including information on changes made | |
| 1-1.3 | | | Ensure employee participation so as to utilise overall knowledge and experience | |
| 1-1.4 | | | Establish health, environmental and safety objectives | |
| 1-1.5 | | | Have an overview of the enterprise's organisational set-up, including allocation of responsibilities, duties and authority in regard to the work on health, the environment and safety | |
| 1-1.6 | | | Identify dangers and problems and against this background assess risks; draw up appurtenant plans and measures to reduce such risks | |
| 1-1.7 | | | Implement routines to uncover, rectify and prevent breaches of requirements established in or pursuant to the health, environmental and safety legislation | |
| 1-1.8 | | | Carry out systematic surveillance and reviews of the internal control system to ensure that it functions as intended | |
| 1-2 | 2 | | The organisation shall not have any open orders from public supervising authorities related to working conditions and / or outer environment. | All |
| 1-3 | 3 | | The employees shall be involved in the environmental work and be trained how to help make operations more environmentally friendly. | All |
| 1-4 | 5 | | Customers, suppliers and partners shall be informed about the organisation's environmental efforts. | All |
| 1-5 | 6 | | Eco-Lighthouse shall be anchored in the top management. There shall be an environmentally responsible in every business with the responsibility to keep the environmental work in motion and encourage new initiatives. | All |
| 1-6 | 7 | | By April 1, the environmental report for the previous year shall be submitted in the Eco-Lighthouse portal. The environmental report shall be published / distributed internally to all employees and to the owners / board. The environmental report shall be prepared at the initial certification. | All |

| No | ID | Reg | English | Branch |
|------|------|-----|--|-------------|
| 1-7 | 1761 | | The organisation shall annually document the improvement of their achievements in the environmental reports. | All |
| 1-8 | 1800 | | The main office shall established executive privilege in the Environment reporting system (ERS) and retrieves annual reports and presents the results for the entire organisation. | Main office |
| 1-9 | 1801 | | The main office shall place the responsibility for all branch requirements that apply, by subordinate units and the main office. This must be documented in the consultant report. | Main office |
| 1-10 | 1802 | | The management shall have a review of the environmental management system once a year. | Main office |
| 1-11 | 1803 | | The main office shall document improvement of at least three thematic areas (working environment, procurement, energy, commodity and business travel, waste, aesthetics and ethics / social responsibility) when recertification of the entire organisation. | Main office |
| 1-12 | 1804 | | The main office shall prepare a communications plan for environmental work which should be communicated to employees, customers, suppliers and partners | Main office |

Working environment

| No | ID | Reg | English | Branch |
|-----|------|-----|--|-------------------|
| 2-1 | 9 | § | Facilities shall meet the requirements of Regulation FOR 1995-02-16 nr 170: Regulations related to workplaces and work premises. Inspection rounds shall ensure that the requirements are met. Documentations from inspections shall be available. | All |
| 2-2 | 10 | | There shall be established a dialogue about the work environment between the employer and the individual employee, such as annual performance appraisals. | All |
| 2-3 | 13 | | The organisation should arrange for physical exercise/activities to promote good health and preventing sickness. | All |
| 2-4 | 14 | § | Safety Data Sheet for hazardous chemicals and substances shall be readily available to all employees / users under FOR 2000-04-14 nr 412: Regulations relating to the development and use of records of hazardous substances in businesses (Stoffkartotekforskriften). | All |
| 2-5 | 1695 | § | Employers shall have completed a safety course in accordance with the Work Environment Act LOV-2005-06-17-62, § 3.5. | All |
| 2-6 | 1698 | | Annual sick leave shall be reported in the environmental report. | All |
| 2-7 | 125 | § | The organisation should have an occupational health service according to the regulations FOR 2009-09-10-1173 (Approved occupational health service) and Regulation FOR 2009-02-11-162 (businesses that should have approved occupational health service). | Office activities |

| No | ID | Reg | English | Branch |
|------|------|-----|---|-------------------|
| 2-8 | 483 | | Employee satisfaction survey shall be conducted every year for organisations with more than 30 employees. The information is summarized in a HSE report | Office activities |
| 2-9 | 1805 | | The main office shall conduct an employee satisfaction survey in the whole organisation at least once every three years. | Main office |
| 2-10 | 1806 | § | The organisations should be linked to the occupational health service in accordance with regulations FOR 2009-09-10-1173 (Approved occupational health service) | Main office |

Purchasing and material use

| No | ID | Reg | English | Branch |
|------|------|-----|---|-------------------|
| 3-1 | 15 | | The organisation shall adapt and use a written procurement guideline for procurement of goods and services that they order. | All |
| 3-2 | 16 | | The organisation shall as far as possible choose products for their own operations and resale that meets the requirements of a third-party eco-labelling | All |
| 3-3 | 1793 | | Annually, the number or percentage of eco-labelled products, in their own operations as well as in resale shall be reported in the environmental report. | All |
| 3-4 | 17 | | The organisation shall ask their most important suppliers to document their environmental performance / practices in the fields of procurement, energy, waste, transport and / or emissions. Annually, the numbers of environmentally certified suppliers are documented in the environmental report. | All |
| 3-5 | 18 | | If purchases are made by another unit, such as local procurement unit or chain office, documentation shall be submitted showing that this unit meets the requirements of the procurement requirements ID 15, 16 and 17 above. | All |
| 3-6 | 19 | | If a part or parts of the business operations is outsourced to others, those providers shall be encouraged to get certified according to Eco-Lighthouse. | All |
| 3-7 | 20 | | When purchasing and leasing of new cars, car class M1, the CO2 emissions shall not exceed 130 g / km. | All |
| 3-8 | 1794 | | When purchasing and leasing of new vans, car group N1 CO2 emissions should not exceed 210 g / km. | All |
| 3-9 | 299 | | Organisations that buy goods for more than 500,000 NOK, exclusive of VAT, per year shall have a membership in the Green Dot Norway (GDN). The organisations clarify with GDN what kind of membership it shall have. | Office activities |
| 3-10 | 484 | | When purchasing of copiers and printers, the equipment shall be able to take two-sided copying / printing. Low energy use and consumption of cartridges / toner cartridges should also be emphasized. | Office activities |
| 3-11 | 485 | | Annual paper consumption shall be reported in the environmental report. | Office activities |

| No | ID | Reg | English | Branch |
|------|------|-----|--|-------------|
| 3-12 | 991 | | The organization shall have membership in the Green Dot Norway (GDN). The organisation clarifies with GDN what kind of membership it shall have. | Main office |
| 3-13 | 1807 | | Subordinate units shall have procedures to report to main office on products incorrectly packed. The main office shall follow up the case vis-a-vis supplier(s). | Main office |

Energy

| No | ID | Reg | English | Branch |
|-----|------|-----|--|-------------------|
| 4-1 | 23 | § | Owners of commercial buildings over 1,000 m2 shall provide energy labels in accordance with the regulations relating to energy labelling of buildings FOR-2009-12-18-1665, § 8 and § 22. The energy expert shall prepare a list of measures, provide price indication / payback time and prepare a plan for implementation of the measures. Tenants shall affect building owners to energy label the building. | All |
| 4-2 | 24 | | Owner and tenant of commercial buildings below 1000 m2 shall fill out the energy efficiency checklist. If the organisation deems it appropriate, shall an energy expert energy label the building and prepare a list of measures, provide price indication / payback time and prepare a plan for implementation of the measures. | All |
| 4-3 | 1796 | | Owner of a building with boiler for fossil fuels (over 400 m2 of heated floor space) or air conditioning (over 500 m2 of heated floor space) shall ensure energy assessment in accordance with regulations relating to energy labelling of buildings FOR-2009-12-18-1665, § 13 and § 16. Tenants shall affect building owners to assess boiler / air conditioning. | All |
| 4-4 | 1692 | | Energy efficiency measures that can be implemented by the organisation itself and that can be paid off within two years shall be implemented. Tenants shall affect the building owner to finance measures that can be paid off within two years. | All |
| 4-5 | 21 | | Internal procedures shall ensure low energy consumption for heating, ventilation, lighting and production. | All |
| 4-6 | 22 | | Energy consumption shall be recorded each month. Branch requirements may specify other intervals for registration. Annual energy consumption shall be reported in the environmental report. | All |
| 4-7 | 25 | | When recertifying, organisations with commercial buildings less than 1000 m2 shall have a revised energy efficiency checklist. If the organisation deems it appropriate, an energy expert shall energy label the building and prepare a list of measures, provide price indication / payback and prepare a plan for implementation of the measures. | All |
| 4-8 | 27 | | Owners of buildings with heating sources based on fossil fuels, older than 15 years and that heats up a floor space of more than 400 m2 shall, prior to the next recertification replace heating source to a less environmentally damaging. | All |
| 4-9 | 1820 | | The organisation shall at the start-ups and rehabilitation of existing activities implement low energy lighting. | Office activities |

| No | ID | Reg | English | Branch |
|------|------|-----|---|-------------|
| 4-10 | 1808 | | The main office shall establish procedures to monitor subordinate units to optimize their energy consumption with specific energy efficiency measures such as area lighting and use of motion sensors for lighting in back room, office, warehouse, and the like. | Main office |
| 4-11 | 1809 | | The main office shall at the start-ups and rehabilitation of existing activities implement energy saving lighting. | Main office |
| 4-12 | 1810 | | When entering new tenancy agreements the main office shall require that the landlord that energy sources that pollute shall be replaced with less environmentally damaging heating sources. | Main office |

Transportation

| No | ID | Reg | English | Branch |
|-----|------|-----|---|--------|
| 5-1 | 28 | | The organisation shall, together with the employees, take steps to use less environmentally damaging means of transport to and from work such as cycling, walking, public transport or carpooling. | All |
| 5-2 | 29 | | The organisation shall develop guidelines to prevent unnecessary travel and to choose the least environmentally damaging vehicles on business trips. | All |
| 5-3 | 31 | | The organisation shall develop measures to prevent unnecessary transportation and be able to choose the least environmentally damaging vehicles for goods transport. | All |
| 5-4 | 32 | | Vehicles possessed by the organisations should have the heater with timer, or be parked indoors. | All |
| 5-5 | 33 | | The organisation's vehicles should not use studded tires | All |
| 5-6 | 34 | | The organisation shall consider the transition to alternative fuels or electric cars. | All |
| 5-7 | 1700 | | Fuel consumption, number of kilometres driven and flights in the number of hours in service shall be reported in the environmental report. | All |
| 5-8 | 1797 | | If the organisation has a fleet of 10 cars or more, or drives more than 100 000 km per year, it shall be given training on proper use of vehicles when it comes to economic / environmentally friendly driving (eco-driving). | All |
| 5-9 | 1798 | | It shall be set targets for reduction in fuel consumption, either per vehicle, driver, driven kilometres or per route where it is practically feasible. | All |

Waste

| No | ID | Reg | English | Branch |
|------|------|-----|---|-------------------|
| 6-1 | 36 | | Waste reduction measures shall be entered in the annual action plan in the environmental report. | All |
| 6-2 | 37 | | The use of disposable items shall be reduced to an absolute minimum. | All |
| 6-3 | 38 | | The organisation shall do a need assessment and minimize all uses of paper, including distribution of paper-based promotional and advertising materials. | All |
| 6-4 | 39 | | The organisation shall encourage suppliers not to over-/ wrongly pack. When purchasing the packaging of the goods form part of the agreement. | All |
| 6-5 | 40 | | The organisation shall, at the initial certification have completed a waste analysis, established a recycling system and enter into an agreement with a waste management company for collection and handling of the waste fractions. | All |
| 6-6 | 1799 | | Annual source sorted amounts to be reported in the environmental report. | All |
| 6-7 | 35 | | Waste sorting instructions shall be prepared and available to all employees and potential tenants. The environmentally responsible shall follow up on waste management on a regular basis. When deviation or need for upgrading measures should be taken. | All |
| 6-8 | 41 | | Non-sorted waste shall annually be reduced in relation to the number of employees / customers / turnover. | All |
| 6-9 | 42 | § | Hazardous waste shall in accordance with regulations FOR-2004-06-01-930, the regulations on recycling and disposal of waste (avfallsforskriften) be stored securely and delivered to approved facilities. | All |
| 6-10 | 493 | | The use of paper, printing and copying shall be limited. E-mail messages are read on screen instead of being printed. Forms, documents, etc. are communicated as much as possible electronically. | Office activities |
| 6-11 | 494 | | Double-sided copying and printing shall be used by default when possible. | Office activities |
| 6-12 | 495 | | Employees shall be trained to ensure low consumption of copy and writing paper. | Office activities |
| 6-13 | 497 | | Discarded and used materials and equipment shall be reused as far as possible | Office activities |
| 6-14 | 499 | | The organisation shall establish an agreement with a company that receive used toner cartridges. | Office activities |
| 6-15 | 1811 | | The main office shall document that they are working to minimize waste in the organisation, for example by requirements in purchase agreements (packaging optimization) and by imposing requirements on manufacturers and the like. | Main office |

Emissions to soil, air and water

| No | ID | Reg | English | Branch |
|-----|------|-----|--|-------------|
| 7-1 | 43 | § | Any facility for washing of vehicles shall in accordance with FOR 2004-06-01 nr 931: Regulations relating to pollution control (forurensingsforskriften) have approved wastewater treatment with sand traps and possibly oil separator. It shall be prepared instructions for separators and sand traps. | All |
| 7-2 | 44 | § | All permits for discharges to land, water and air shall be followed. | All |
| 7-3 | 1812 | | The main office shall document that they exercise control over all types of emissions that subordinate units have, and that they meet regulatory requirements. The control shall also include the risk of emissions, e.g. from natural gas, fuel and heating oil tanks. | Main office |
| 7-4 | 1813 | | The main office shall supervise any licenses granted by the authorities. | Main office |

Aesthetics

| No | ID | Reg | English | Branch |
|-----|----|-----|--|--------|
| 8-1 | 45 | | The organisation shall have procedures for exterior and interior maintenance of their buildings and any outdoor areas. | All |

Social responsibility

| No | ID | Reg | English | Branch |
|-----|------|-----|--|-------------|
| 9-1 | 1814 | | The main office shall document its strategy for social responsibility. | Main office |

Appendix D: Internal Control Regulations (Internkontrollforskriften) in Norwegian and English

Forskrift om systematisk helse-, miljø- og sikkerhetsarbeid i virksomheter (Internkontrollforskriften), § 5

- Sørge for at de lover og forskrifter i helse-, miljø- og sikkerhetslovgivningen som gjelder for virksomheten er tilgjengelig, og ha oversikt over de krav som er av særlig viktighet for virksomheten.
- Sørge for at arbeidstakerne har tilstrekkelige kunnskaper og ferdigheter i det systematiske helse-, miljø og sikkerhetsarbeidet, herunder informasjon om endringer.
- Sørge for at arbeidstakerne medvirker slik at samlet kunnskap og erfaring utnyttes.
- Fastsette mål for helse, miljø og sikkerhet.
- Ha oversikt over virksomhetens organisasjon, herunder hvordan ansvar, oppgaver og myndighet for arbeidet med helse, miljø og sikkerhet er fordelt.
- Kartlegge farer og problemer og på denne bakgrunn vurdere risiko, samt utarbeide tilhørende planer og tiltak for å redusere risikoforholdene.
- Iverksette rutiner for å avdekke, rette opp og forebygge overtredelser av krav fastsatt i eller i medhold av helse-, miljø- og sikkerhetslovgivningen.
- Foreta systematisk overvåking og gjennomgang av internkontrollen for å sikre at den fungerer som forutsatt.

Regulations relating to Systematic Health, Environmental and Safety Activities in Enterprises (Internal Control Regulations), section 5

- Ensure that those Acts and regulations in the field of health, environmental and safety legislation that apply to the enterprise are accessible, and have an overview of requirements of particular importance for the enterprise.
- Ensure that the employees have sufficient knowledge of and proficiency in systematic health, environmental and safety activities, including information on changes made
- Ensure employee participation so as to utilise overall knowledge and experience
- Establish health, environmental and safety objectives
- Have an overview of the enterprise's organisational set-up, including allocation of responsibilities, duties and authority in regard to the work on health, the environment and safety
- Identify dangers and problems and against this background assess risks; draw up appropriate plans and measures to reduce such risks
- Implement routines to uncover, rectify and prevent breaches of requirements established in or pursuant to the health, environmental and safety legislation
- Carry out systematic surveillance and reviews of the internal control system to ensure that it functions as intended

Appendix E: Gap analysis between ISO 26000 and Eco-Lighthouse

In the assessment of the gap between ISO 26000 criteria and Eco-Lighthouse requirements, a two levelled scale has been developed by the author. The first level measures whether the ISO criteria have a counterpart among the Eco-Lighthouse requirements applying for all branches, and the specific requirements for office activities and main offices. Thus assigning a value to the ISO criteria of:

- 0 If no counterpart in Eco-Lighthouse
- 1 If an counterpart can be found in Eco-Lighthouse

Eco-Lighthouse is a certification scheme which includes relevant Norwegian laws and regulations. This makes the Eco-Lighthouse requirements in most cases formulated more strongly than the corresponding ISO criteria. At the same time, ISO 26000 covers a wider range trying to contain all possible nations, cultures, development levels etc. Eco-Lighthouse covers a fairly homogeneous set of organisations. This makes, in a few cases, the ISO criteria more strongly formulated than the Eco-Lighthouse requirements. To account for this variety the following adjustments are made to the above binary scale:

- 0.5 Weaker/vaguer than ISO criterion
- 1 Same as ISO criterion
- 1.5 Partly stronger than ISO criterion, that is the requirement does not cover all of ISO criterion but the part that is covered is stronger
- 2 Stronger than ISO
- 2.5 Regulated by Norwegian law but does not cover all of the ISO criterion
- 3 Regulated by Norwegian law

In addition to this the structure of ISO 26000 differs from the structure of Eco-Lighthouse, therefore an ISO criteria can correspond to many Eco-Lighthouse requirements and vice versa. In the case of many Eco-Lighthouse requirements corresponding to one ISO criteria, each requirement is assessed individually according to the above scale, thereafter a mean is calculated for the criteria. In the case of a requirement fitting more than one criterion, the requirement is assigned to all relevant criteria. In some occasions the requirement needs to be split up since the containing parts corresponds to different criteria. In these cases the non-relevant parts have been greyed and italicised and a letter has been added after the numbering, for example 1-5a for criteria 1-5 first part.

1 Organisational governance

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|---|---------|-------|-------|
| 1-1 An organisation's decision-making processes and structures should enable it to develop strategies, objectives, and targets that reflect its commitment to social responsibility | 1-6c <i>By April 1, the environmental report for the previous year shall be submitted in the Eco-Lighthouse portal. The environmental report shall be published / distributed internally to all employees and to the owners / board. The environmental report shall be prepared at the initial certification.</i> | | 0.5 | 1.375 |
| | 1-7 The organisation shall annually document the improvement of their achievements in the environmental reports. | | 2 | |
| | 1-11 The main office shall document improvement of at least three thematic areas (working environment, procurement, energy, commodity and business travel, waste, aesthetics and ethics / social responsibility) when recertification of the entire organisation. | | 2 | |
| | 9-1 The main office shall document its strategy for social responsibility. | | 1 | |
| 1-2 An organisation's decision-making processes and structures should enable it to demonstrate leadership commitment and accountability | 1-5a Eco-Lighthouse shall be anchored in the top management. <i>There shall be an environmentally responsible in every business with the responsibility to keep the environmental work in motion and encourage new initiatives.</i> | | 2 | 2 |
| 1-3 An organisation's decision-making processes and structures should enable it to create and nurture an environment and culture in which the principles of social responsibility are practised | | | 0 | 0 |
| 1-4 An organisation's decision-making processes and structures should enable it to create a system of economic and non-economic incentives related to performance on social responsibility | | | 0 | 0 |
| 1-5 An organisation's decision-making processes and structures should enable it to use financial, natural and human resources efficiently | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|---|---------|-------|-------|
| 1-6 An organisation's decision-making processes and structures should enable it to promote a fair opportunity for under-represented groups (including women and racial and ethnic groups) to occupy senior positions in the organisation | | | 0 | 0 |
| 1-7 An organisation's decision-making processes and structures should enable it to balance the needs of the organisation and its stakeholders, including immediate needs and those of future generations | | | 0 | 0 |
| 1-8 An organisation's decision-making processes and structures should enable it to establish two-way communication processes with its stakeholders, identifying areas of agreement and disagreement and negotiating to resolve possible conflicts | 1-4 Customers, suppliers and partners shall be informed about the organisation's environmental efforts. | | 0.5 | 0.5 |
| | 1-12 The main office shall prepare a communications plan for environmental work which should be communicated to employees, customers, suppliers and partners | | 0.5 | |
| 1-9 An organisation's decision-making processes and structures should enable it to encourage effective participation of all levels of employees in the organisation's social responsibility activities | 1-3 The employees shall be involved in the environmental work and be trained how to help make operations more environmentally friendly. | | 1 | 1.25 |
| | 1-5b <i>Eco-Lighthouse shall be anchored in the top management. There shall be an environmentally responsible in every business with the responsibility to keep the environmental work in motion and encourage new initiatives.</i> | | 1.5 | |
| 1-10 An organisation's decision-making processes and structures should enable it to balance the level of authority, responsibility and capacity of people who make decisions on behalf of the organisation | 1-8a The main office shall established executive privilege in the Environment reporting system (ERS) <i>and retrieves annual reports and presents the results for the entire organisation.</i> | | 1 | 1.25 |
| | 1-9 The main office shall place the responsibility for all branch requirements that apply, by subordinate units and the main office. This must be documented in the consultant report. | | 1.5 | |
| 1-11 An organisation's decision-making processes and structures should enable it to keep track of the implementation of decisions to ensure that these decisions are followed in a socially responsible way and to determine accountability for the results of the organisation's decisions and activities, either positive or negative | 1-6a By April 1, the environmental report for the previous year shall be submitted in the Eco-Lighthouse portal. <i>The environmental report shall be published / distributed internally to all employees and to the owners / board. The environmental report shall be prepared at the initial certification.</i> | | 1.25 | 1.25 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|---|----------------------------|-------|-------|
| 1-12 An organisation's decision-making processes and structures should enable it to periodically review and evaluate the governance processes of the organisation. Adjust processes according to the outcome of the reviews and communicate changes throughout the organisation. | 1-1.8 Carry out systematic surveillance and reviews of the internal control system to ensure that it functions as intended | Regulated by Norwegian law | 3 | 1.375 |
| | 1-6b <i>By April 1, the environmental report for the previous year shall be submitted in the Eco-Lighthouse portal. The environmental report shall be published / distributed internally to all employees and to the owners / board. The environmental report shall be prepared at the initial certification.</i> | | 1 | |
| | 1-8b The main office shall <i>established executive privilege in the Environment reporting system (ERS) and</i> retrieves annual reports and presents the results for the entire organisation. | | 1 | |
| | 1-10 The management shall have a review of the environmental management system once a year. | | 0.5 | |

2 Human rights

2-1 Due diligence

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| 2-1.1 A due diligence process should include a human rights policy for the organisation that gives meaningful guidance to those within the organisation and those closely linked to the organisation | | | 0 | 0 |
| 2-1.2 A due diligence process should include means of assessing how existing and proposed activities may affect human rights | | | 0 | 0 |
| 2-1.3 A due diligence process should include means of integrating the human rights policy throughout the organisation | | | 0 | 0 |
| 2-1.4 A due diligence process should include means of tracking performance over time, to be able to make necessary adjustments in priorities and approach | | | 0 | 0 |
| 2.1.5 A due diligence process should include actions to address the negative impacts of its decisions and activities | | | 0 | 0 |

2-2 Human rights risk situations

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| 2-2 Organisations should take particular care when dealing with: <ul style="list-style-type: none"> - conflict or extreme political instability, failure of the democratic or judicial system, absence of political or civil rights - poverty, drought, extreme health challenges or natural disasters - involvement in extractive or other activities that might significantly affect natural resources such as water, forests or the atmosphere or disrupt communities - proximity of operations to communities of indigenous peoples - activities that can affect or involve children - a culture of corruption - complex value chains that involve work performed on an informal basis without legal protection - a need for extensive measures to ensure security of premises or other assets | | | 0 | 0 |

2-3 Avoidance of complicity

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|----------------------------|---------|-------|-------|
| 2-3.1 An organisation should verify that its security arrangements respect human rights and are consistent with international norms and standards for law enforcement | | | 0 | 0 |
| 2-3.2 Security personnel (employed, contracted or sub-contracted) should be adequately trained, including in adherence to standards of human rights, and complaints about security procedures or personnel should be addressed and investigated promptly and, where appropriate, independently. | | | 0 | 0 |
| 2-3.3 An organisation should exercise due diligence to ensure that it is not participating in, facilitating or benefiting from human rights violations committed by public security forces. | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 2-3.4 An organisation should not provide goods or services to an entity that uses them to carry out human rights abuses | | | 0 | 0 |
| 2-3.5 An organisation should not enter into a formal or informal partnership or contractual relationship with a partner that commits human rights abuses in the context of the partnership or in the execution of the contracted work | | | 0 | 0 |
| 2-3.6 An organisation should inform itself about the social and environmental conditions in which purchased goods and services are produced | | | 0 | 0 |
| 2-3.7 An organisation should ensure it is not complicit in any displacement of people from their land unless it is done in conformity with national law and international norms, which includes exploring all alternative solutions and ensuring affected parties are provided with adequate compensation | | | 0 | 0 |
| 2-3.8 An organisation should consider making public statements, or taking other action indicating that it does not condone human rights abuse, such as acts of discrimination, occurring in employment in the country concerned | | | 0 | 0 |
| 2-3.9 An organisation should avoid relationships with entities engaged in anti-social activities. | | | 0 | 0 |
| 2-3.10 An organisation can become aware of, prevent and address risks of complicity by integrating the common features of legal and societal benchmarks into its due diligence processes. | | | 0 | 0 |

2-4 Resolving grievances

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| <p>2-4 An organisation should establish, or otherwise ensure the availability of, remedy mechanisms for its own use and that of its stakeholders. For these mechanisms to be effective they should be:</p> <ul style="list-style-type: none"> - legitimate; This includes clear, transparent and sufficiently independent governance structures to ensure that no party to a particular grievance process can interfere with the fair management of that process - accessible; Their existence should be publicized and adequate assistance provided for aggrieved parties who may face barriers to access, such as language, illiteracy, lack of awareness or finance, distance, disability or fear of reprisal - predictable; There should be clear and known procedures, a clear time frame for each stage and clarity as to the types of process and outcome they can and cannot offer, and a means of monitoring the implementation of any outcome - equitable; Aggrieved parties should have access to sources of information, advice and expertise necessary to engage in a fair grievance process - rights-compatible; The outcomes and remedies should accord with internationally recognized human rights standards - clear and transparent; Although confidentiality might sometimes be appropriate, the process and outcome should be sufficiently open to public scrutiny and should give due weight to the public interest - based on dialogue and mediation; The process should look for mutually agreed solutions to grievances through engagement between the parties. Where adjudication is desired, parties should retain the right to seek this through separate, independent mechanisms. | | | 0 | 0 |

2-5 Discrimination and vulnerable groups

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| 2-5.1 An organisation should take care to ensure that it does not discriminate against employees, partners, customers, stakeholders, members and anyone else with whom it has any contact or on whom it can have an impact. | | | 0 | 0 |
| 2-5.2 An organisation should examine its own operations and the operations of other parties within its sphere of influence to determine whether direct or indirect discrimination is present. | | | 0 | 0 |
| 2-5.3 An organisation should also ensure that it is not contributing to discriminatory practices through the relationships connected to its activities. If this is the case an organisation should encourage and assist other parties in their responsibility to prevent discrimination. If this is not successful it should reconsider its relations with such organisations. | | | 0 | 0 |
| 2-5.4 An organisation should consider facilitating the raising of awareness of their rights among members of vulnerable groups. | | | 0 | 0 |
| 2-5.5 An organisation should also contribute to redressing discrimination or the legacy of past discrimination, wherever practicable. | | | 0 | 0 |
| 2-5.6 An organisation can take a positive and constructive view of diversity among the people with whom it interacts. It could consider not only the human rights aspects but also the gains for its own operations in terms of the value added by the full development of multi-faceted human resources and relations. | | | 0 | 0 |
| 2-5.7 An organisation's policies and activities should have due regard for women's rights and promote the equal treatment of women and men in the economic, social and political spheres | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 2-5.8 An organisation should contribute to ensuring that men and women with disabilities are accorded dignity, autonomy and full participation in society. The principle of non-discrimination should be respected, and organisations should consider making reasonable provisions for access to facilities. | | | 0 | 0 |
| 2-5.9 In taking action that can affect children, primary consideration should be given to the best interests of the child. The principles of the Convention on the Rights of the Child, which include non-discrimination, a child's right to life, survival, development and free expression, should always be respected and taken into account. Organisations should have policies to prevent their employees engaging in sexual and other forms of exploitation of children. | | | 0 | 0 |
| 2-5.10 An organisation should recognize and respect the rights of indigenous peoples when carrying out its decisions and activities. An organisation should recognize and respect the principle of non-discrimination and the rights of individuals belonging to an indigenous people when carrying out decisions and activities. | | | 0 | 0 |
| 2-5.11 An organisation should respect their rights and contribute to promoting a climate of respect for the human rights of migrants, migrant workers and their families. | | | 0 | 0 |
| 2-5.12 Hundreds of millions of people are discriminated against because of their hereditary status or descent. This form of discrimination is based on a history of rights abuse justified by the wrongful notion that some people are considered unclean or less worthy because of the group into which they are born. An organisation should avoid such practices and, where feasible, seek to contribute to eliminating these prejudices. | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 2-5.13 People are discriminated against because of their race, cultural identity and ethnic origin. There is a history of rights abuse justified by the wrongful notion that some people are inferior because of their skin colour or culture. Racism is often present in regions with a history of slavery or oppression of one racial group by another. | | | 0 | 0 |
| 2-5.14 Other vulnerable groups include, for example, the elderly, the displaced, the poor, illiterate people, people living with HIV/AIDS and minority and religious groups. | | | 0 | 0 |

2-6 Civil and political rights

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 2-6 An organisation should respect all individual civil and political rights. Examples include, but are not limited to, the following: - life of individuals - freedom of opinion and expression. An organisation should not aim to suppress anyone's views or opinions, even when the person expresses criticism of the organisation internally or externally - freedom of peaceful assembly and of association - freedom to seek, receive and impart information and ideas through any means, regardless of national borders - the right to own property, alone or in association with others, and freedom from being arbitrarily deprived of property - access to due process and the right to a fair hearing before any internal disciplinary measure is taken. Any disciplinary measure should be proportionate and not involve physical punishment or inhuman or degrading treatment. | | | 0 | 0 |

2-7 Economic, social and cultural rights

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|----------------------------|---------|-------|-------|
| 2-7.1 An organisation has a responsibility to exercise due diligence to ensure that it does not engage in activities that infringe, obstruct or impede the enjoyment of economic, social and cultural rights. | | | 0 | 0 |
| 2-7.2 An organisation should assess the possible impacts of its decisions, activities, products and services, as well as new projects, on economic, social and cultural rights, including the rights of the local population. | | | 0 | 0 |
| 2-7.3 An organisation should neither directly nor indirectly limit or deny access to an essential product or resource, such as water. | | | 0 | 0 |
| 2-7.4 Organisations should, where appropriate, consider adopting or maintaining specific policies to ensure the efficient distribution of essential goods and services where this distribution is endangered. For example: <ul style="list-style-type: none"> - facilitating access to, and where possible providing support and facilities for, education and lifelong learning for community members - joining efforts with other organisations and governmental institutions supporting respect for and realization of economic, social and cultural rights - exploring ways related to their core activities to contribute to the fulfilment of economic, social and cultural rights - adapting goods or services to the purchasing ability of poor people | | | 0 | 0 |

2-8 Fundamental principles and rights at work

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|----------------------------|---------|-------|-------|
| 2-8.1 An organisation should independently ensure that it addresses the following matters: - freedom of association and collective bargaining - forced labour - equal opportunities and non-discrimination - child labour | | | 0 | 0 |

3 Labour practices

3-1 Employment and employment relationships

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| 3-1.1 An organisation should be confident that all work is performed by women and men who are legally recognized as employees or who are legally recognized as being self-employed | | | 0 | 0 |
| 3-1.2 An organisation should not seek to avoid the obligation that the law places on the employer by disguising relationships that would otherwise be recognized as an employment relationship under the law | | | 0 | 0 |
| 3-1.3 An organisation should recognize the importance of secure employment to both the individual worker and to society: use active workforce planning to avoid the use of work performed on a casual basis or the excessive use of work performed on a temporary basis, except where the nature of the work is genuinely short term or seasonal | | | 0 | 0 |
| 3-1.4 An organisation should provide reasonable notice, timely information and, jointly with worker representatives where they exist, consider how to mitigate adverse impacts to the greatest possible extent when considering changes in its operations, such as closures that affect employment | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 3-1.5 An organisation should ensure equal opportunities for all workers and not discriminate either directly or indirectly in any labour practice | | | 0 | 0 |
| 3-1.6 An organisation should eliminate any arbitrary or discriminatory dismissal practices | | | 0 | 0 |
| 3-1.7 An organisation should protect personal data and privacy of workers | | | 0 | 0 |
| 3-1.8 An organisation should take steps to ensure that work is contracted or sub-contracted only to organisations that are legally recognized or are otherwise able and willing to assume the responsibilities of an employer and to provide decent working conditions. An organisation should use only those labour intermediaries who are legally recognized and where other arrangements for the performance of work confer legal rights on those performing the work. Home workers should not be treated worse than other wage earners | | | 0 | 0 |
| 3-1.9 An organisation should not benefit from unfair, exploitative or abusive labour practices of its partners, suppliers or subcontractors, including home workers. An organisation should make reasonable efforts to encourage organisations in its sphere of influence to follow responsible labour practices, recognizing that a high level of influence is likely to correspond to a high level of responsibility to exercise that influence. Depending upon the situation and influence, reasonable efforts could include: establishing contractual obligations on suppliers and subcontractors; making unannounced visits and inspections; and exercising due diligence in supervising contractors and intermediaries. Where suppliers and subcontractors are expected to comply with a code of labour practice, the code should be consistent with the Universal Declaration of Human Rights and the principles underlying applicable ILO labour standards | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| 3-1.10 An organisation should where operating internationally, endeavour to increase the employment, occupational development, promotion and advancement of nationals of the host country. This includes sourcing and distributing through local enterprises where practicable | | | 0 | 0 |

3-2 Conditions of work and social protection

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|--|----------------------------|-------|-------|
| 3-2.1 An organisation should ensure that the conditions of work comply with national laws and regulations and are consistent with applicable international labour standards | 1-2 The organisation shall not have any open orders from public supervising authorities related to working conditions and / or outer environment. | | 3 | 3 |
| | 2-1 Facilities shall meet the requirements of Regulation FOR 1995-02-16 nr 170: Regulations related to workplaces and work premises. Inspection rounds shall ensure that the requirements are met. Documentations from inspections shall be available. | Regulated by Norwegian law | 3 | |
| 3-2.2 An organisation should respect higher levels of provision established through other applicable legally binding instruments such as collective agreements | | | 0 | 0 |
| 3-2.3 An organisation should observe at least those minimum provisions defined in international labour standards as established by the ILO, especially where national legislation has not yet been adopted | | | 0 | 0 |
| 3-2.4 An organisation should provide decent conditions of work with regard to wages, hours of work, weekly rest, holidays, health and safety, maternity protection and ability to combine work with family responsibilities | 2-1 Facilities shall meet the requirements of Regulation FOR 1995-02-16 nr 170: Regulations related to workplaces and work premises. Inspection rounds shall ensure that the requirements are met. Documentations from inspections shall be available. | Regulated by Norwegian law | 3 | 3 |
| 3-2.5 An organisation should wherever possible, allow observance of national or religious traditions and customs | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 3-2.6 An organisation should provide conditions of work for all workers that permit, to the greatest extent possible, work-life balance and are comparable with those offered by similar employers in the locality concerned | | | 0 | 0 |
| 3-2.7 An organisation should provide wages and other forms of remuneration in accordance with national laws, regulations or collective agreements. An organisation should pay wages at least adequate for the needs of workers and their families. In doing so, it should take into account the general level of wages in the country, the cost of living, social security benefits and the relative living standards of other social groups. It should also consider economic factors, including requirements of economic development, levels of productivity and the desirability of attaining and maintaining a high level of employment. In determining wages and working conditions that reflect these considerations, an organisation should bargain collectively with its workers or their representatives, in particular trade unions, where they so wish, in accordance with national systems for collective bargaining | | | 0 | 0 |
| 3-2.8 An organisation should provide equal pay for work of equal value | | | 0 | 0 |
| 3-2.9 An organisation should pay wages directly to the workers concerned, subject only to any restriction or deduction permitted by laws, regulations or collective agreements | | | 0 | 0 |
| 3-2.10 An organisation should comply with any obligation concerning the provision of social protection for workers in the country of operation | | | 0 | 0 |
| 3-2.11 An organisation should respect the right of workers to adhere to normal or agreed working hours established in laws, regulations or collective agreements. It should also provide workers with weekly leave | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 3-2.12 An organisation should respect the family responsibilities of workers by providing reasonable working hours, parental leave and, when possible, childcare and other facilities that can help workers achieve a proper work-life balance | | | 0 | 0 |
| 3-2.13 An organisation should compensate workers for overtime in accordance with laws, regulations or collective agreements. When requesting workers to work overtime, an organisation should take into account the interests, safety and well-being of the workers concerned and any hazard inherent in the work. An organisation should comply with laws and regulations prohibiting mandatory and non-compensated overtime, and always respect the basic human rights of workers concerning forced labour | | | 0 | 0 |

3-3 Social dialogue

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 3-3.1 An organisation should recognize the importance for organisations of social dialogue institutions, including at the international level, and applicable collective bargaining structures | | | 0 | 0 |
| 3-3.2 An organisation should respect at all times the right of workers to form or join their own organisations to advance their interests or to bargain collectively | | | 0 | 0 |
| 3-3.3 An organisation should not obstruct workers who seek to form or join their own organisations and to bargain collectively, for instance by dismissing or discriminating against them, through reprisals or by making any direct or indirect threat so as to create an atmosphere of intimidation or fear | | | 0 | 0 |
| 3-3.4 An organisation should where changes in operations would have major employment impacts, provide reasonable notice to the appropriate government authorities and representatives of the workers so that the implications may be examined jointly to mitigate any adverse impact to the greatest possible extent | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| 3-3.5 An organisation should as far as possible, and to an extent that is reasonable and non-disruptive, provide duly designated worker representatives with access to authorized decision makers, to workplaces, to the workers they represent, to facilities necessary to perform their role and to information that will allow them to have a true and fair picture of the organisation's finances and activities | | | 0 | 0 |
| 3-3.6 An organisation should refrain from encouraging governments to restrict the exercise of the internationally recognized rights of freedom of association and collective bargaining. For example, organisations should avoid locating a subsidiary or sourcing from companies located in specialized industrial zones where freedom of association is restricted or prohibited, even if national regulation recognizes that right, and they should refrain from participating in incentive schemes based on such restrictions. | | | 0 | 0 |
| 3-3.7 Organisations may also wish to consider participating, as appropriate, in employers' organisations as a means of creating opportunities for social dialogue and extending their expression of social responsibility through such channels. | | | 0 | 0 |

3-4 Health and safety at work

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|--|----------------------------|-------|-------|
| 3-4.1 An organisation should develop, implement and maintain an occupational health and safety policy based on the principle that strong safety and health standards and organisational performance are mutually supportive and reinforcing | 1-1 The organisations shall use a suitable system for HSE-work that is functional and that meet the requirements set in the Internal Control Regulations, section 5. Environmental objectives for health and environment, and environmental procedures for procurement, energy, transport, waste and emissions to air and water are collected and incorporated in the HSE / internal control system. | Regulated by Norwegian law | 3 | 3 |
| | 1-1.4 Establish health, environmental and safety objectives | Regulated by Norwegian law | 3 | |
| | 2-7 The organisation should have an occupational health service according to the regulations FOR 2009-09-10-1173 (Approved occupational health service) and Regulation FOR 2009-02-11-162 (businesses that should have approved occupational health service). | Regulated by Norwegian law | 3 | |
| | 2-10 The organisations should be linked to the occupational health service in accordance with regulations FOR 2009-09-10-1173 (Approved occupational health service) | Regulated by Norwegian law | 3 | |
| 3-4.2 An organisation should understand and apply principles of health and safety management, including the hierarchy of controls: elimination, substitution, engineering controls, administrative controls, work procedures and personal protective equipment | 1-1.5 Have an overview of the enterprise's organisational set-up, including allocation of responsibilities, duties and authority in regard to the work on health, the environment and safety | Regulated by Norwegian law | 3 | 3 |
| | 2-5 Employers shall have completed a safety course in accordance with the Work Environment Act LOV-2005-06-17-62, § 3.5. | Regulated by Norwegian law | 3 | |
| 3-4.3 An organisation should analyse and control the health and safety risks involved in its activities | 1-1.6 Identify dangers and problems and against this background assess risks; draw up appurtenant plans and measures to reduce such risks | Regulated by Norwegian law | 3 | 2.33 |
| | 2-6 Annual sick leave shall be reported in the environmental report. | | 2 | |
| | 2-8 Employee satisfaction survey shall be conducted every year for organisations with more than 30 employees. The information is summarized in a HSE report | | 2 | |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|--|----------------------------|-------|-------|
| 3-4.4 An organisation should communicate the requirement that workers should follow all safe practices at all times and ensure that workers follow the proper procedures | 1-1.1 Ensure that those Acts and regulations in the field of health, environmental and safety legislation that apply to the enterprise are accessible, and have an overview of requirements of particular importance for the enterprise. | Regulated by Norwegian law | 3 | 3 |
| 3-4.5 An organisation should provide the safety equipment needed, including personal protective equipment, for the prevention of occupational injuries, diseases and accidents, as well as for dealing with emergencies | | | 0 | 0 |
| 3-4.6 An organisation should record and investigate all health and safety incidents and problems in order to minimize or eliminate them | 1-1.6 Identify dangers and problems and against this background assess risks; draw up appurtenant plans and measures to reduce such risks | Regulated by Norwegian law | 3 | 3 |
| | 1-1.7 Implement routines to uncover, rectify and prevent breaches of requirements established in or pursuant to the health, environmental and safety legislation | Regulated by Norwegian law | 3 | |
| 3-4.7 An organisation should address the specific ways in which occupational safety and health (OSH) risks differently affect women (such as those who are pregnant, have recently given birth or are breastfeeding) and men, or workers in particular circumstances such as people with disabilities, inexperienced or younger workers | | | 0 | 0 |
| 3-4.8 An organisation should provide equal health and safety protection for part-time and temporary workers, as well as subcontracted workers | | | 0 | 0 |
| 3-4.9 An organisation should strive to eliminate psychosocial hazards in the workplace, which contribute or lead to stress and illness | | | 0 | 0 |
| 3-4.10 An organisation should provide adequate training to all personnel on all relevant matters | 1-1.2 Ensure that the employees have sufficient knowledge of and proficiency in systematic health, environmental and safety activities, including information on changes made | Regulated by Norwegian law | 3 | 3 |
| 3-4.11 An organisation should respect the principle that workplace health and safety measures should not involve monetary expenditures by workers | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|---|----------------------------|--------------|--------------|
| <p>3-4.12 An organisation should base its health, safety and environment systems on the participation of the workers concerned and recognize and respect the rights of workers to:</p> <ul style="list-style-type: none"> - obtain timely, full and accurate information concerning health and safety risks and the best practices used to address these risks - freely inquire into and be consulted on all aspects of their health and safety related to their work - refuse work that is reasonably considered to pose an imminent or serious danger to their life or health or to the lives and health of others - seek outside advice from workers' and employers' organisations and others who have expertise - report health and safety matters to the appropriate authorities - participate in health and safety decisions and activities, including investigation of incidents and accidents - be free of the threat of reprisals for doing any of these things | 1-1.3 Ensure employee participation so as to utilise overall knowledge and experience | Regulated by Norwegian law | 2.5 | 2.5 |

3-5 Human development and training in the workplace

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 3-5.1 An organisation should provide all workers at all stages of their work experience with access to skills development, training and apprenticeships, and opportunities for career advancement, on an equal and non-discriminatory basis | | | 0 | 0 |
| 3-5.2 An organisation should ensure that, when necessary, workers being made redundant are helped to access assistance for new employment, training and counselling | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|---|---------|-------|-------|
| 3-5.3 An organisation should establish joint labour-management programmes that promote health and well-being | 2-2 There shall be established a dialogue about the work environment between the employer and the individual employee, such as annual performance appraisals. | | 2 | 2 |
| | 2-3 The organisation should arrange for physical exercise/activities to promote good health and preventing sickness. | | 2 | |
| | 2-9 The main office shall conduct an employee satisfaction survey in the whole organisation at least once every three years. | | 2 | |

4 The environment

4-1 Prevention of pollution

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|--|---------|-------|-------|
| 4-1.1 To improve the prevention of pollution from its activities, an organisation should identify the aspects and impacts of its decisions and activities on the surrounding environment | | | 0 | 0 |
| 4-1.2 To improve the prevention of pollution from its activities, an organisation should identify the sources of pollution and waste related to its activities | 6-5a The organisation shall, at the initial certification have completed a waste analysis. <i>established a recycling system and enter into an agreement with a waste management company for collection and handling of the waste fractions.</i> | | 1 | 1 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|---|---------|-------|-------|
| 4-1.3 To improve the prevention of pollution from its activities, an organisation should measure, record and report on its significant sources of pollution and reduction of pollution, water consumption, waste generation and energy consumption | 4-6 Energy consumption shall be recorded each month. Branch requirements may specify other intervals for registration. Annual energy consumption shall be reported in the environmental report. | | 0.5 | 1.33 |
| | 4-7 When recertifying, organisations with commercial buildings less than 1000 m2 shall have a revised energy efficiency checklist. If the organisation deems it appropriate, an energy expert shall energy label the building and prepare a list of measures, provide price indication / payback and prepare a plan for implementation of the measures. | | 1.5 | |
| | 6-1 Waste reduction measures shall be entered in the annual action plan in the environmental report. | | 1 | |
| | 6-6 Annual source sorted amounts to be reported in the environmental report. | | 1 | |
| | 7-3 The main office shall document that they exercise control over all types of emissions that subordinate units have, and that they meet regulatory requirements. The control shall also include the risk of emissions, e.g. from natural gas, fuel and heating oil tanks. | | 2 | |
| | 7-4 The main office shall supervise any licenses granted by the authorities. | | 2 | |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|--|----------------------------|-------|-------|
| 4-1.4 To improve the prevention of pollution from its activities, an organisation should implement measures aimed at preventing pollution and waste, using the waste management hierarchy, and ensuring proper management of unavoidable pollution and waste | 6-5b The organisation shall, <i>at the initial certification have completed a waste analysis</i> , established a recycling system and enter into an agreement with a waste management company for collection and handling of the waste fractions. | | 1 | 1.62 |
| | 6-7 Waste sorting instructions shall be prepared and available to all employees and potential tenants. The environmentally responsible shall follow up on waste management on a regular basis. When deviation or need for upgrading measures should be taken. | | 1.5 | |
| | 6-8 Non-sorted waste shall annually be reduced in relation to the number of employees / customers / turnover. | | 1.5 | |
| | 6-9 Hazardous waste shall in accordance with regulations FOR-2004-06-01-930, the regulations on recycling and disposal of waste (avfallsforskriften) be stored securely and delivered to approved facilities. | | 1 | |
| | 6-13 Discarded and used materials and equipment shall be reused as far as possible | | 1.5 | |
| | 6-14 The organisation shall establish an agreement with a company that receive used toner cartridges. | | 1 | |
| | 7-1 Any facility for washing of vehicles shall in accordance with FOR 2004-06-01 nr 931: Regulations relating to pollution control (forurensingsforskriften) have approved wastewater treatment with sand traps and possibly oil separator. It shall be prepared instructions for separators and sand traps. | Regulated by Norwegian law | 3 | |
| | 7-2 All permits for discharges to land, water and air shall be followed. | Regulated by Norwegian law | 2.5 | |
| 4-1.5 To improve the prevention of pollution from its activities, an organisation should engage with local communities regarding actual and potential polluting emissions and waste, related health risks, and actual and proposed mitigation measures | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|---|---------|-------|-------|
| 4-1.6 To improve the prevention of pollution from its activities, an organisation should implement measures to progressively reduce and minimize direct and indirect pollution within its control of influence, in particular through development and promotion of fast uptake of more environmentally friendly products and services | 5-1 The organisation shall, together with the employees, take steps to use less environmentally damaging means of transport to and from work such as cycling, walking, public transport or carpooling. | | 1.5 | 1.55 |
| | 5-2 The organisation shall develop guidelines to prevent unnecessary travel and to choose the least environmentally damaging vehicles on business trips. | | 1.5 | |
| | 5-3 The organisation shall develop measures to prevent unnecessary transportation and be able to choose the least environmentally damaging vehicles for goods transport. | | 1 | |
| | 5-4 Vehicles possessed by the organisations should have the heater with timer, or be parked indoors. | | 1.5 | |
| | 5-5 The organisation's vehicles should not use studded tires | | 1.5 | |
| | 5-6 The organisation shall consider the transition to alternative fuels or electric cars. | | 1.5 | |
| | 5-8 If the organisation has a fleet of 10 cars or more, or drives more than 100 000 km per year, it shall be given training on proper use of vehicles when it comes to economic / environmentally friendly driving (eco-driving). | | 1.5 | |
| | 5-9 It shall be set targets for reduction in fuel consumption, either per vehicle, driver, driven kilometres or per route where it is practically feasible. | | 1.5 | |
| | 6-2 The use of disposable items shall be reduced to an absolute minimum. | | 1.5 | |
| | 6-10 The use of paper, printing and copying shall be limited. E-mail messages are read on screen instead of being printed. Forms, documents, etc. are communicated as much as possible electronically. | | 1.5 | |
| 6-15 The main office shall document that they are working to minimize waste in the organisation, for example by requirements in purchase agreements (packaging optimization) and by imposing requirements on manufacturers and the like. | | 2 | | |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|--|----------------------------|-------|-------|
| 4-1.7 To improve the prevention of pollution from its activities, an organisation should publicly disclose the amounts and types of relevant and significant toxic and hazardous materials used and released, including the known human health and environmental risks of these materials for normal operations as well as accidental releases | 1-4 Customers, suppliers and partners shall be informed about the organisation's environmental efforts. | | 1.5 | 1.83 |
| | 2-4 Safety Data Sheet for hazardous chemicals and substances shall be readily available to all employees / users under FOR 2000-04-14 nr 412: Regulations relating to the development and use of records of hazardous substances in businesses (Stoffkartotekforskriften). | Regulated by Norwegian law | 2.5 | |
| | 5-7 Fuel consumption, number of kilometres driven and flights in the number of hours in service shall be reported in the environmental report. | | 1.5 | |
| 4-1.8 To improve the prevention of pollution from its activities, an organisation should systematically identify and avoid the use: - of banned chemicals defined by national law or of unwanted chemicals listed in international conventions - where possible, of chemicals identified by scientific bodies or any other stakeholder with reasonable and verifiable grounds as being of concern. An organisation should also seek to prevent use of such chemicals by organisations within its sphere of influence. Chemicals to avoid include, but are not limited to: ozone-depleting substances, persistent organic pollutants (POPs) and chemicals covered under the Rotterdam Convention, hazardous chemicals and pesticides (as defined by the World Health Organisation), chemicals defined as carcinogenic (including exposure to smoke from tobacco products) or mutagenic, and chemicals that affect reproduction, are endocrine disrupting, or persistent, bio-accumulative and toxic (PBTs) or very persistent and very bio-accumulative (vPvBs) | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 4-1.9 To improve the prevention of pollution from its activities, an organisation should implement an environmental accident prevention and preparedness programme and prepare an emergency plan covering accidents and incidents both on- and off-site and involving workers, partners, authorities, local communities and other relevant stakeholders. Such a programme should include, among other matters, hazard identification and risk evaluation, notification procedures and recall procedures, and communication systems, as well as public education and information. | | | 0 | 0 |

4-2 Sustainable resource use

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|---|----------------|--------------|--------------|
| 4-2.1 In relation to all its activities an organisation should identify the sources of energy, water and other resources used | | | 0 | 0 |
| 4-2.2 In relation to all its activities an organisation should measure, record and report on its significant uses of energy, water and other resources | 3-11 Annual paper consumption shall be reported in the environmental report. | | 0.5 | 0.83 |
| | 4-6 Energy consumption shall be recorded each month. Branch requirements may specify other intervals for registration. Annual energy consumption shall be reported in the environmental report. | | 0.5 | |
| | 4-7 When recertifying, organisations with commercial buildings less than 1000 m2 shall have a revised energy efficiency checklist. If the organisation deems it appropriate, an energy expert shall energy label the building and prepare a list of measures, provide price indication / payback and prepare a plan for implementation of the measures. | | 1.5 | |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|--|----------------------------|-------|-------|
| 4-2.3 In relation to all its activities an organisation should implement resource efficiency measures to reduce its use of energy, water and other resources, considering best practice indicators and other benchmarks | 3-7 When purchasing and leasing of new cars, car class M1, the CO2 emissions shall not exceed 130 g / km. | | 1.5 | 1.56 |
| | 3-8 When purchasing and leasing of new vans, car group N1 CO2 emissions should not exceed 210 g / km. | | 1.5 | |
| | 3-9 Organisations that buy goods for more than 500,000 NOK, exclusive of VAT, per year shall have a membership in the Green Dot Norway (GDN). The organisations clarify with GDN what kind of membership it shall have. | | 0.5 | |
| | 3-10 When purchasing of copiers and printers, the equipment shall be able to take two-sided copying / printing. Low energy use and consumption of cartridges / toner cartridges should also be emphasized. | | 1.5 | |
| | 3-12 The organization shall have membership in the Green Dot Norway (GDN). The organisation clarifies with GDN what kind of membership it shall have. | | 1.5 | |
| | 3-13 Subordinate units shall have procedures to report to main office on products incorrectly packed. The main office shall follow up the case vis-a-vis supplier(s). | | 1.5 | |
| | 4-1 Owners of commercial buildings over 1,000 m2 shall provide energy labels in accordance with the regulations relating to energy labelling of buildings FOR-2009-12-18-1665, § 8 and § 22. The energy expert shall prepare a list of measures, provide price indication / payback time and prepare a plan for implementation of the measures. Tenants shall affect building owners to energy label the building. | Regulated by Norwegian Law | 2.5 | |
| | 4-2 Owner and tenant of commercial buildings below 1000 m2 shall fill out the energy efficiency checklist. If the organisation deems it appropriate, shall an energy expert energy label the building and prepare a list of measures, provide price indication / payback time and prepare a plan for implementation of the measures. | | 1.5 | |

| | | | | |
|--|--|----------------------------|-----|--|
| | 4-3 Owner of a building with boiler for fossil fuels (over 400 m2 of heated floor space) or air conditioning (over 500 m2 of heated floor space) shall ensure energy assessment in accordance with regulations relating to energy labelling of buildings FOR-2009-12-18-1665, § 13 and § 16. Tenants shall affect building owners to assess boiler / air conditioning. | Regulated by Norwegian Law | 2.5 | |
| | 4-4 Energy efficiency measures that can be implemented by the organisation itself and that can be paid off within two years shall be implemented. Tenants shall affect the building owner to finance measures that can be paid off within two years. | | 1.5 | |
| | 4-5 Internal procedures shall ensure low energy consumption for heating, ventilation, lighting and production. | | 1.5 | |
| | 4-9 The organisation shall at the start-ups and rehabilitation of existing activities implement low energy lighting. | | 1.5 | |
| | 4-10 The main office shall establish procedures to monitor subordinate units to optimize their energy consumption with specific energy efficiency measures such as area lighting and use of motion sensors for lighting in back room, office, warehouse, and the like. | | 1.5 | |
| | 4-11 The main office shall at the start-ups and rehabilitation of existing activities implement energy saving lighting. | | 1.5 | |
| | 6-3 The organisation shall do a need assessment and minimize all uses of paper, including distribution of paper-based promotional and advertising materials. | | 1.5 | |
| | 6-11 Double-sided copying and printing shall be used by default when possible. | | 1.5 | |
| | 6-12 Employees shall be trained to ensure low consumption of copy and writing paper. | | 1.5 | |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|---|---------|-------|-------|
| 4-2.4 In relation to all its activities an organisation should complement or replace non-renewable resources where possible with alternative sustainable, renewable and low-impact sources | 4-8 Owners of buildings with heating sources based on fossil fuels, older than 15 years and that heats up a floor space of more than 400 m2 shall, prior to the next recertification replace heating source to a less environmentally damaging. | | 1 | 1.25 |
| | 4-12 When entering new tenancy agreements the main office shall require that the landlord that energy sources that pollute shall be replaced with less environmentally damaging heating sources. | | 1.5 | |
| 4-2.5 In relation to all its activities an organisation should use recycled materials and reuse water as much as possible | 6-13 Discarded and used materials and equipment shall be reused as far as possible | | 1 | 1 |
| 4-2.6 In relation to all its activities an organisation should manage water resources to ensure fair access for all users within a watershed | | | 0 | 0 |
| 4-2.7 In relation to all its activities an organisation should promote sustainable procurement | 3-1 The organisation shall adapt and use a written procurement guideline for procurement of goods and services that they order. | | 2 | 2 |
| | 3-5 If purchases are made by another unit, such as local procurement unit or chain office, documentation shall be submitted showing that this unit meets the requirements of the procurement requirements ID 15, 16 and 17 above. | | 2 | |
| 4-2.8 In relation to all its activities an organisation should consider adopting extended producer responsibility | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|---|---------|-------|-------|
| 4-2.9 In relation to all its activities an organisation should promote sustainable consumption | 3-2 The organisation shall as far as possible choose products for their own operations and resale that meets the requirements of a third-party eco-labelling | | 1.5 | 1.5 |
| | 3-3 Annually, the number or percentage of eco-labelled products, in their own operations as well as in resale shall be reported in the environmental report. | | 1.5 | |
| | 3-13 Subordinate units shall have procedures to report to main office on products incorrectly packed. The main office shall follow up the case vis-a-vis supplier(s). | | 1.5 | |
| | 6-4 The organisation shall encourage suppliers not to over-/wrongly pack. When purchasing the packaging of the goods form part of the agreement. | | 1.5 | |

4-3 Climate change mitigation and adaptation

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|----------------------------|---------|-------|-------|
| 4-3.1 To mitigate climate change impacts related to its activities an organisation should identify the sources of direct and indirect accumulated GHG emissions and define the boundaries (scope) of its responsibility | | | 0 | 0 |
| 4-3.2 To mitigate climate change impacts related to its activities an organisation should measure, record and report on its significant GHG emissions, preferably using methods well defined in internationally agreed standards | | | 0 | 0 |
| 4-3.3 To mitigate climate change impacts related to its activities an organisation should implement optimized measures to progressively reduce and minimize the direct and indirect GHG emissions within its control and encourage similar actions within its sphere of influence | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|--|---------|-------|-------|
| <p>4-3.4 To mitigate climate change impacts related to its activities an organisation should review the quantity and type of significant fuels usage within the organisation and implement programmes to improve efficiency and effectiveness. A life cycle approach should be undertaken to ensure net reduction in GHG emissions, even when low-emissions technologies and renewable energies are considered</p> | <p>4-8 Owners of buildings with heating sources based on fossil fuels, older than 15 years and that heats up a floor space of more than 400 m2 shall, prior to the next recertification replace heating source to a less environmentally damaging.</p> | | 1.5 | 1.5 |
| | <p>5-6 The organisation shall consider the transition to alternative fuels or electric cars.</p> | | 1.5 | |
| | <p>5-7 Fuel consumption, number of kilometres driven and flights in the number of hours in service shall be reported in the environmental report.</p> | | 1.5 | |
| | <p>5-8 If the organisation has a fleet of 10 cars or more, or drives more than 100 000 km per year, it shall be given training on proper use of vehicles when it comes to economic / environmentally friendly driving (eco-driving).</p> | | 1.5 | |
| | <p>5-9 It shall be set targets for reduction in fuel consumption, either per vehicle, driver, driven kilometres or per route where it is practically feasible.</p> | | 1.5 | |
| <p>4-3.5 To mitigate climate change impacts related to its activities an organisation should prevent or reduce the release of GHG emissions (particularly those also causing ozone depletion) from land use and land use change, processes or equipment, including but not limited to heating, ventilation and air conditioning units</p> | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|--|---------|-------|-------|
| 4-3.6 To mitigate climate change impacts related to its activities an organisation should realize energy savings wherever possible in the organisation, including purchasing of energy efficient goods and development of energy efficient products and services | 4-4 Energy efficiency measures that can be implemented by the organisation itself and that can be paid off within two years shall be implemented. Tenants shall affect the building owner to finance measures that can be paid off within two years. | | 1 | 1 |
| | 4-5 Internal procedures shall ensure low energy consumption for heating, ventilation, lighting and production. | | 1 | |
| | 4-9 The organisation shall at the start-ups and rehabilitation of existing activities implement low energy lighting. | | 1 | |
| | 4-10 The main office shall establish procedures to monitor subordinate units to optimize their energy consumption with specific energy efficiency measures such as area lighting and use of motion sensors for lighting in back room, office, warehouse, and the like. | | 1 | |
| | 4-11 The main office shall at the start-ups and rehabilitation of existing activities implement energy saving lighting. | | 1 | |
| 4-3.7 To mitigate climate change impacts related to its activities an organisation should consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programmes that operate in a transparent way, carbon capture and storage or carbon sequestration. | | | 0 | 0 |
| 4-3.8 To reduce vulnerability to climate change, an organisation should consider future global and local climate projections to identify risks and integrate climate change adaptation into its decision making | | | 0 | 0 |
| 4-3.9 To reduce vulnerability to climate change, an organisation should identify opportunities to avoid or minimize damage associated with climate change and where possible take advantage of opportunities, to adjust to changing conditions | | | 0 | 0 |
| 4-3.10 To reduce vulnerability to climate change, an organisation should implement measures to respond to existing or anticipated impacts and within its sphere of influence, contribute to building capacity of stakeholders to adapt. | | | 0 | 0 |

4-4 Protection of the environment, biodiversity and restoration of natural habitats

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|--|---------|-------|-------|
| 4-4.1 In relation to all its activities an organisation should identify potential adverse impacts on biodiversity and ecosystem services and take measures to eliminate or minimize these impacts | | | 0 | 0 |
| 4-4.2 In relation to all its activities an organisation should where feasible and appropriate, participate in market mechanisms to internalize the cost of its environmental impacts and create economic value in protecting ecosystem services | | | 0 | 0 |
| 4-4.3 In relation to all its activities an organisation should give highest priority to avoiding the loss of natural ecosystems, second to restoring ecosystems, and finally, if the former two actions are not possible or fully effective, to compensating for losses through actions that will lead to a net gain in ecosystem services over time | | | 0 | 0 |
| 4-4.4 In relation to all its activities an organisation should establish and implement an integrated strategy for the administration of land, water and ecosystems that promotes conservation and sustainable use in a socially equitable way | 8-1 The organisation shall have procedures for exterior and interior maintenance of their buildings and any outdoor areas. | | 0.5 | 0.5 |
| 4-4.5 In relation to all its activities an organisation should take measures to preserve any endemic, threatened or endangered species or habitat that may be adversely affected | | | 0 | 0 |
| 4-4.6 In relation to all its activities an organisation should implement planning, design and operating practices as a way to minimize the possible environmental impacts resulting from its decisions on land use, including decisions related to agricultural and urban development | | | 0 | 0 |
| 4-4.7 In relation to all its activities an organisation should incorporate the protection of natural habitat, wetlands, forest, wildlife corridors, protected areas and agricultural lands into the development of buildings and construction works | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 4-4.8 In relation to all its activities an organisation should adopt sustainable agricultural, fishing, and forestry practices including aspects related to animal welfare, for example, as defined in leading standards and certification schemes | | | 0 | 0 |
| 4-4.9 In relation to all its activities an organisation should progressively use a greater proportion of products from suppliers using more sustainable technologies and processes | | | 0 | 0 |
| 4-4.10 In relation to all its activities an organisation should consider that wild animals and their habitats are part of our natural ecosystems and should therefore be valued and protected and their welfare taken into account | | | 0 | 0 |
| 4-4.11 In relation to all its activities an organisation should avoid approaches that threaten the survival or lead to the global, regional or local extinction of species or that allow the distribution or proliferation of invasive species. | | | 0 | 0 |

5 Fair operating practices

5-1 Anti-corruption

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 5-1.1 To prevent corruption an organisation should identify the risks of corruption and implement and maintain policies and practices that counter corruption and extortion | | | 0 | 0 |
| 5-1.2 To prevent corruption an organisation should ensure its leadership sets an example for anti-corruption and provide commitment, encouragement and oversight for implementation of the anti-corruption policies | | | 0 | 0 |
| 5-1.3 To prevent corruption an organisation should support and train its employees and representatives in their efforts to eradicate bribery and corruption, and provide incentives for progress | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 5-1.4 To prevent corruption an organisation should raise the awareness of its employees, representatives, contractors and suppliers about corruption and how to counter it | | | 0 | 0 |
| 5-1.5 To prevent corruption an organisation should ensure that the remuneration of its employees and representatives is appropriate and for legitimate services only | | | 0 | 0 |
| 5-1.6 To prevent corruption an organisation should establish and maintain an effective system to counter corruption | | | 0 | 0 |
| 5-1.7 To prevent corruption an organisation should encourage its employees, partners, representatives and suppliers to report violations of the organisation's policies and unethical and unfair treatment by adopting mechanisms that enable reporting and follow-up action without fear of reprisal | | | 0 | 0 |
| 5-1.8 To prevent corruption an organisation should bring violations of the criminal law to the attention of appropriate law enforcement authorities | | | 0 | 0 |
| 5-1.9 To prevent corruption an organisation should work to oppose corruption by encouraging others with which the organisation has operating relationships to adopt similar anti-corruption practices. | | | 0 | 0 |

5-2 Responsible political involvement

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 5-2.1 An organisation should train its employees and representatives and raise their awareness regarding responsible political involvement and contributions, and how to deal with conflicts of interest | | | 0 | 0 |
| 5-2.2 An organisation should be transparent regarding its policies and activities related to lobbying, political contributions and political involvement | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 5-2.3 An organisation should establish and implement policies and guidelines to manage the activities of people retained to advocate on the organisation's behalf | | | 0 | 0 |
| 5-2.4 An organisation should avoid political contributions that amount to an attempt to control or could be perceived as exerting undue influence on politicians or policymakers in favour of specific causes | | | 0 | 0 |
| 5-2.5 An organisation should prohibit activities that involve misinformation, misrepresentation, threat or compulsion. | | | 0 | 0 |

5-3 Fair competition

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 5-3.1 To promote fair competition, an organisation should conduct its activities in a manner consistent with competition laws and regulations, and co-operate with the appropriate authorities | | | 0 | 0 |
| 5-3.2 To promote fair competition, an organisation should establish procedures and other safeguards to prevent engaging in or being complicit in anti-competitive behaviour | | | 0 | 0 |
| 5-3.3 To promote fair competition, an organisation should promote employee awareness of the importance of compliance with competition legislation and fair competition | | | 0 | 0 |
| 5-3.4 To promote fair competition, an organisation should support anti-trust and anti-dumping practices, as well as public policies that encourage competition | | | 0 | 0 |
| 5-3.5 To promote fair competition, an organisation should be mindful of the social context in which it operates and not take advantage of social conditions, such as poverty, to achieve unfair competitive advantage. | | | 0 | 0 |

5-4 Promoting social responsibility in the value chain

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|---|---------|-------|-------|
| 5-4.1 To promote social responsibility in its value chain, an organisation should integrate ethical, social, environmental and gender equality criteria, and health and safety, in its purchasing, distribution and contracting policies and practices to improve consistency with social responsibility objectives | | | 0 | 0 |
| 5-4.2 To promote social responsibility in its value chain, an organisation should encourage other organisations to adopt similar policies, without indulging in anti-competitive behaviour in so doing | 3-4 The organisation shall ask their most important suppliers to document their environmental performance / practices in the fields of procurement, energy, waste, transport and / or emissions. Annually, the numbers of environmentally certified suppliers are documented in the environmental report. | | 1 | 1.25 |
| | 3-6 If a part or parts of the business operations is outsourced to others, those providers shall be encouraged to get certified according to Eco-Lighthouse. | | 1.5 | |
| 5-4.3 To promote social responsibility in its value chain, an organisation should carry out appropriate due diligence and monitoring of the organisations with which it has relationships, with a view to preventing compromise of the organisation's commitments to social responsibility | | | 0 | 0 |
| 5-4.4 To promote social responsibility in its value chain, an organisation should consider providing support to SMOs, including awareness raising on issues of social responsibility and best practice and additional assistance (for example, technical, capacity building or other resources) to meet socially responsible objectives | | | 0 | 0 |
| 5-4.5 To promote social responsibility in its value chain, an organisation should actively participate in raising the awareness of organisations with which it has relationships about principles and issues of social responsibility | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 5-4.6 To promote social responsibility in its value chain, an organisation should promote fair and practical treatment of the costs and benefits of implementing socially responsible practices throughout the value chain, including, where possible, enhancing the capacity of organisations in the value chain to meet socially responsible objectives. This includes adequate purchasing practices, such as ensuring that fair prices are paid and that there are adequate delivery times and stable contracts. | | | 0 | 0 |

5-5 Respect for property rights

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 5-5.1 An organisation should implement policies and practices that promote respect for property rights and traditional knowledge | | | 0 | 0 |
| 5-5.2 An organisation should conduct proper investigations to be confident it has lawful title permitting use or disposal of property | | | 0 | 0 |
| 5-5.3 An organisation should not engage in activities that violate property rights, including misuse of a dominant position, counterfeiting and piracy | | | 0 | 0 |
| 5-5.4 An organisation should pay fair compensation for property that it acquires or uses | | | 0 | 0 |
| 5-5.5 An organisation should consider the expectations of society, human rights and basic needs of the individual when exercising and protecting its intellectual and physical property rights. | | | 0 | 0 |

6 Consumer issues

6-1 Fair marketing, factual and unbiased information and fair contractual practices

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|----------------------------|---------|-------|-------|
| 6-1.1 When communicating with consumers, an organisation should not engage in any practice that is deceptive, misleading, fraudulent or unfair, unclear or ambiguous, including omission of critical information | | | 0 | 0 |
| 6-1.2 When communicating with consumers, an organisation should consent to sharing relevant information in a transparent manner which allows for easy access and comparisons as the basis for an informed choice by the consumer | | | 0 | 0 |
| 6-1.3 When communicating with consumers, an organisation should clearly identify advertising and marketing | | | 0 | 0 |
| 6-1.4 When communicating with consumers, an organisation should openly disclose total prices and taxes, terms and conditions of the products and services (as well as any accessory required for use) and delivery costs. When offering consumer credit, provide details of the actual annual interest rate as well as the average percentage rate charged (APR), which includes all the costs involved, amount to be paid, number of payments and the due dates of instalment payments | | | 0 | 0 |
| 6-1.5 When communicating with consumers, an organisation should substantiate claims or assertions by providing underlying facts and information upon request | | | 0 | 0 |
| 6-1.6 When communicating with consumers, an organisation should not use text, audio or images that perpetuate stereotyping in regard to, for example, gender, religion, race, disability or personal relationships | | | 0 | 0 |
| 6-1.7 When communicating with consumers, an organisation should give primary consideration in advertising and marketing to the best interests of vulnerable groups, including children, and not engage in activities that are detrimental to their interests | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|----------------------------|---------|-------|-------|
| <p>6-1.8 When communicating with consumers, an organisation should provide complete, accurate, and understandable information that can be compared in official or commonly used languages at the point of sale and according to applicable regulations on:</p> <ul style="list-style-type: none"> - all important aspects of products and services, including financial and investment products, ideally taking into account the full life cycle - the key quality aspects of products and services as determined using standardized test procedures, and compared, when possible, to average performance or best practice. Provision of such information should be limited to circumstances where it is appropriate and practical and would assist consumers - health and safety aspects of products and services, such as potentially hazardous use, hazardous materials and hazardous chemicals contained in or released by products during their life-cycle - information regarding accessibility of products and services - the organisation's location, postal address, telephone number and e-mail address, when using domestic or cross-border distance selling, including by means of the Internet, e-commerce, or mail order | | | 0 | 0 |
| <p>6-1.9 When communicating with consumers, an organisation should use contracts that:</p> <ul style="list-style-type: none"> - are written in clear, legible and understandable language - do not include unfair contract terms, such as the unfair exclusion of liability, the right to unilaterally change prices and conditions, the transfer of risk of insolvency to consumers or unduly long contract periods, and avoid predatory lending practices including unreasonable credit rates - provide clear and sufficient information about prices, features, terms, conditions, costs, the duration of the contract and cancellation periods. | | | 0 | 0 |

6-2 Protecting consumers' health and safety

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| 6-2.1 In protecting the health and safety of consumers, while paying special attention to vulnerable groups (with special attention to children) that might not have the capacity to recognize or assess potential dangers, an organisation should provide products and services that, under normal and reasonably foreseeable conditions of use, are safe for users and other persons, their property, and the environment | | | 0 | 0 |
| 6-2.2 In protecting the health and safety of consumers, while paying special attention to vulnerable groups (with special attention to children) that might not have the capacity to recognize or assess potential dangers, an organisation should assess the adequacy of health and safety laws, regulations, standards and other specifications to address all health and safety aspects. An organisation should go beyond minimum safety requirements where there is evidence that higher requirements would achieve significantly better protection, as indicated by the occurrence of accidents involving products or services that conform to the minimum requirements, or the availability of products or product designs that can reduce the number or severity of accidents | | | 0 | 0 |
| 6-2.3 In protecting the health and safety of consumers, while paying special attention to vulnerable groups (with special attention to children) that might not have the capacity to recognize or assess potential dangers, an organisation should when a product, after having been placed on the market, presents an unforeseen hazard, has a serious defect or contains misleading or false information, stop the services or withdraw all products that are still in the distribution chain. An organisation should recall products using appropriate measures and media to reach people who purchased the product or made use of the services and compensate consumers for losses suffered. Measures for traceability in its value chain may be pertinent and useful | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| <p>6-2.4 In protecting the health and safety of consumers, while paying special attention to vulnerable groups (with special attention to children) that might not have the capacity to recognize or assess potential dangers, an organisation should minimize risks in the design of products by</p> <ul style="list-style-type: none"> - identifying the likely user group(s), the intended use and the reasonably foreseeable misuse of the process, product or service, as well as hazards arising in all the stages and conditions of use of the product or service and, in some cases, provide specially tailored products and services for vulnerable groups estimating and evaluating the risk to each identified user or contact group, including pregnant women, arising from the hazards identified reducing the risk by using the following order of priority: inherently safe design, protective devices and information for users | | | 0 | 0 |
| <p>6-2.5 In protecting the health and safety of consumers, while paying special attention to vulnerable groups (with special attention to children) that might not have the capacity to recognize or assess potential dangers, an organisation should assure the appropriate design of information on products and services by taking into account different consumer needs and respecting differing or limited capacities of consumers, especially in terms of time allocated to the information process</p> | | | 0 | 0 |
| <p>6-2.6 In protecting the health and safety of consumers, while paying special attention to vulnerable groups (with special attention to children) that might not have the capacity to recognize or assess potential dangers, an organisation should in product development, avoid the use of harmful chemicals, including but not limited to those that are carcinogenic, mutagenic, toxic for reproduction, or persistent and bio-accumulative. If products containing such chemicals are offered for sale, they should be clearly labelled</p> | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|----------------------------|---------|-------|-------|
| 6-2.7 In protecting the health and safety of consumers, while paying special attention to vulnerable groups (with special attention to children) that might not have the capacity to recognize or assess potential dangers, an organisation should as appropriate, perform a human health risk assessment of products and services before the introduction of new materials, technologies or production methods, and, when appropriate, make documentation available to consumers | | | 0 | 0 |
| 6-2.8 In protecting the health and safety of consumers, while paying special attention to vulnerable groups (with special attention to children) that might not have the capacity to recognize or assess potential dangers, an organisation should convey vital safety information to consumers using symbols wherever possible, preferably those that have been internationally agreed, in addition to the textual information | | | 0 | 0 |
| 6-2.9 In protecting the health and safety of consumers, while paying special attention to vulnerable groups (with special attention to children) that might not have the capacity to recognize or assess potential dangers, an organisation should instruct consumers in the proper use of products and warn them of the risks involved in intended or normally foreseeable use | | | 0 | 0 |
| 6-2.10 In protecting the health and safety of consumers, while paying special attention to vulnerable groups (with special attention to children) that might not have the capacity to recognize or assess potential dangers, an organisation should adopt measures that prevent products from becoming unsafe through improper handling or storage while in the care of consumers | | | 0 | 0 |

6-3 Sustainable consumption

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| 6-3.1 To contribute to sustainable consumption, an organisation, where appropriate, should promote effective education empowering consumers to understand the impacts of their choices of products and services on their well being and on the environment. Practical advice can be provided on how to modify consumption patterns and to make necessary changes | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| <p>6-3.2 To contribute to sustainable consumption, an organisation, where appropriate, should offer consumers socially and environmentally beneficial products and services considering the full life cycle, and reduce adverse impacts on society and the environment by</p> <ul style="list-style-type: none"> - eliminating, where possible, or minimizing any negative health and environmental impact of products and services, and where less harmful and more efficient alternatives exist, providing the choice of products or services that have less adverse effects on the society and the environment - designing products and packaging so that they can be easily used, reused, repaired or recycled and, if possible, offering or suggesting recycling and disposal services - preferring supplies that can contribute to sustainable development - offering high quality products with longer product life, at affordable prices - providing consumers with scientifically reliable, consistent, truthful, accurate, comparable and verifiable information about the environmental and social factors related to production and delivery of its products or services, including, where appropriate, information on resource efficiency, taking the value chain into account - providing consumers with information about products and services, including on: performance impacts on health, country of origin, energy efficiency (where applicable), contents or ingredients (including, where appropriate, use of genetically modified organisms and nanoparticles), aspects related to animal welfare (including, where appropriate, use of animal testing) and safe use, maintenance, storage and disposal of the products and their packaging - making use of reliable and effective, independently verified labelling schemes or other verification schemes, such as eco-labelling or auditing activities, to communicate positive environmental aspects, energy efficiencies, and other socially and environmentally beneficial characteristics of products and services | | | 0 | 0 |

6-4 Consumer service, support, and complaint and dispute resolution

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| 6-4.1 An organisation should take measures to prevent complaints by offering consumers, including those who obtain products through distance selling, the option to return products within a specified period or obtain other appropriate remedies | | | 0 | 0 |
| 6-4.2 An organisation should review complaints and improve practices in response to complaints | | | 0 | 0 |
| 6-4.3 An organisation should if appropriate, offer warranties that exceed periods guaranteed by law and are suitable for the expected length of product life | | | 0 | 0 |
| 6-4.4 An organisation should clearly inform consumers how they can access after-supply services and support as well as dispute resolution and redress mechanisms | | | 0 | 0 |
| 6-4.5 An organisation should offer adequate and efficient support and advice systems | | | 0 | 0 |
| 6-4.6 An organisation should offer maintenance and repair at a reasonable price and at accessible locations and make information readily accessible on the expected availability of spare parts for products | | | 0 | 0 |
| 6-4.7 An organisation should make use of alternative dispute resolution, conflict resolution and redress procedures that are based on national or international standards, are free of charge or are at minimal cost to consumers, and that do not require consumers to waive their rights to seek legal recourse. | | | 0 | 0 |

6-5 Consumer data protection and privacy

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|----------------------------|---------|-------|-------|
| 6-5.1 To prevent personal data collection and processing from infringing privacy, an organisation should limit the collection of personal data to information that is either essential for the provision of products and services or provided with the informed and voluntary consent of the consumer | | | 0 | 0 |
| 6-5.2 To prevent personal data collection and processing from infringing privacy, an organisation should refrain from making the use of services or the claim to special offers contingent on agreement by the consumer to the unwanted use of data for marketing purposes | | | 0 | 0 |
| 6-5.3 To prevent personal data collection and processing from infringing privacy, an organisation should only obtain data by lawful and fair means | | | 0 | 0 |
| 6-5.4 To prevent personal data collection and processing from infringing privacy, an organisation should specify the purpose for which personal data are collected, either before or at the time of data collection | | | 0 | 0 |
| 6-5.5 To prevent personal data collection and processing from infringing privacy, an organisation should not disclose, make available or otherwise use personal data for purposes other than those specified, including marketing, except with the informed and voluntary consent of the consumer or when required by the law | | | 0 | 0 |
| 6-5.6 To prevent personal data collection and processing from infringing privacy, an organisation should provide consumers with the right to verify whether the organisation has data relating to them and to challenge these data, as defined by law. If the challenge is successful, the data should be erased, rectified, completed or amended, as appropriate | | | 0 | 0 |
| 6-5.7 To prevent personal data collection and processing from infringing privacy, an organisation should protect personal data by adequate security safeguards | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 6-5.8 To prevent personal data collection and processing from infringing privacy, an organisation should be open about developments, practices and policies regarding personal data, and provide readily available ways of establishing the existence, nature and main uses of personal data | | | 0 | 0 |
| 6-5.9 To prevent personal data collection and processing from infringing privacy, an organisation should disclose the identity and usual location of the person accountable for data protection in the organisation (sometimes called the data controller), and hold this person accountable for complying with the above measures and applicable law. | | | 0 | 0 |

6-6 Access to essential services

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 6-6.1 An organisation that supplies essential services should not disconnect essential services for non-payment without providing the consumer or group of consumers with the opportunity to seek reasonable time to make the payment. It should not resort to collective disconnection of services that penalize all consumers regardless of payment | | | 0 | 0 |
| 6-6.2 An organisation that supplies essential services should in setting prices and charges, offer, wherever permitted, a tariff that will provide a subsidy to those who are in need | | | 0 | 0 |
| 6-6.3 An organisation that supplies essential services should operate in a transparent manner, providing information related to the setting of prices and charges | | | 0 | 0 |
| 6-6.4 An organisation that supplies essential services should expand their coverage and provide the same quality and level of service without discrimination to all groups of consumers | | | 0 | 0 |
| 6-6.5 An organisation that supplies essential services should manage any curtailment or interruption of supply in an equitable manner, avoiding discrimination against any group of consumers | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 6-6.6 An organisation that supplies essential services should maintain and upgrade its systems to help prevent disruption of service | | | 0 | 0 |

6-7 Education and awareness

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 6-7.1 In educating consumers, an organisation, when appropriate, should address health and safety, including product hazards | | | 0 | 0 |
| 6-7.2 In educating consumers, an organisation, when appropriate, should address information on appropriate laws and regulations, ways of obtaining redress and agencies and organisations for consumer protection | | | 0 | 0 |
| 6-7.3 In educating consumers, an organisation, when appropriate, should address product and service labelling and information provided in manuals and instructions | | | 0 | 0 |
| 6-7.4 In educating consumers, an organisation, when appropriate, should address information on weights and measures, prices, quality, credit conditions and availability of essential services | | | 0 | 0 |
| 6-7.5 In educating consumers, an organisation, when appropriate, should address information about risks related to use and any necessary precautions | | | 0 | 0 |
| 6-7.6 In educating consumers, an organisation, when appropriate, should address financial and investment products and services | | | 0 | 0 |
| 6-7.7 In educating consumers, an organisation, when appropriate, should address environmental protection | | | 0 | 0 |
| 6-7.8 In educating consumers, an organisation, when appropriate, should address efficient use of materials, energy and water | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 6-7.9 In educating consumers, an organisation, when appropriate, should address sustainable consumption | | | 0 | 0 |
| 6-7.10 In educating consumers, an organisation, when appropriate, should address proper disposal of wrapping, waste, and products | | | 0 | 0 |

7 Community involvement and development

7-1 Community involvement

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 7-1.1 An organisation should consult representative community groups in determining priorities for social investment and community development activities. Special attention should be given to vulnerable, discriminated, marginalized, unrepresented and under-represented groups, to involve them in a way that helps to expand their options and respect their rights | | | 0 | 0 |
| 7-1.2 An organisation should consult and accommodate communities, including indigenous people, on the terms and conditions of development that affect them. Consultation should occur prior to development and should be based on complete, accurate and accessible information | | | 0 | 0 |
| 7-1.3 An organisation should participate in local associations as possible and appropriate, with the objective of contributing to the public good and the development goals of communities | | | 0 | 0 |
| 7-1.4 An organisation should maintain transparent relationships with local government officials and political representatives, free from bribery or improper influence | | | 0 | 0 |
| 7-1.5 An organisation should encourage and support people to be volunteers for community service | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 7-1.6 An organisation should contribute to policy formulation and the establishment, implementation, monitoring and evaluation of development programmes. When doing so, an organisation should respect the rights and have due regard for the views of others to express and defend their own interests. | | | 0 | 0 |

7-2 Education and culture

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 7-2.1 An organisation should promote and support education at all levels, and engage in actions to improve the quality of and access to education, promote local knowledge and help eradicate illiteracy | | | 0 | 0 |
| 7-2.2 An organisation should in particular, promote learning opportunities for vulnerable or discriminated groups | | | 0 | 0 |
| 7-2.3 An organisation should encourage the enrolment of children in formal education and contribute to the elimination of barriers to children obtaining an education (such as child labour) | | | 0 | 0 |
| 7-2.4 An organisation should promote cultural activities where appropriate, recognize and value the local cultures and cultural traditions, consistent with the principle of respect for human rights. Actions to support cultural activities that empower historically disadvantaged groups are especially important as a means of combating discrimination | | | 0 | 0 |
| 7-2.5 An organisation should consider facilitating human rights education and awareness raising | | | 0 | 0 |
| 7-2.6 An organisation should help conserve and protect cultural heritage, especially where the organisation's activities have an impact on it | | | 0 | 0 |
| 7-2.7 An organisation should where appropriate, promote the use of traditional knowledge and technologies of indigenous communities | | | 0 | 0 |

7-3 Employment creation and skills

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| 7-3.1 An organisation should analyse the impact of its investment decisions on employment creation and, where economically viable, make direct investments that alleviate poverty through employment creation | | | 0 | 0 |
| 7-3.2 An organisation should consider the impact of technology choice on employment and, where economically viable in the longer term, select technologies that maximize employment opportunities | | | 0 | 0 |
| 7-3.3 An organisation should consider the impact of outsourcing decisions on employment creation, both within the organisation making the decision and within external organisations affected by such decisions | | | 0 | 0 |
| 7-3.4 An organisation should consider the benefit of creating direct employment rather than using temporary work arrangements | | | 0 | 0 |
| 7-3.5 An organisation should consider participating in local and national skills development programmes, including apprenticeship programmes, programmes focused on particular disadvantaged groups, lifelong learning programmes and skills recognition and certification schemes | | | 0 | 0 |
| 7-3.6 An organisation should consider helping to develop or improve skills development programmes in the community where these are inadequate, possibly in partnership with others in the community | | | 0 | 0 |
| 7-3.7 An organisation should give special attention to vulnerable groups with regard to employment and capacity building | | | 0 | 0 |
| 7-3.8 An organisation should consider helping to promote the framework conditions necessary to create employment. | | | 0 | 0 |

7-4 Technology development and access

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|----------------------------|---------|-------|-------|
| 7-4.1 An organisation should consider contributing to the development of innovative technologies that can help solve social and environmental issues in local communities | | | 0 | 0 |
| 7-4.2 An organisation should consider contributing to the development of low-cost technologies that are easily replicable and have a high positive impact on poverty and hunger eradication | | | 0 | 0 |
| 7-4.3 An organisation should consider, where economically feasible, developing potential local and traditional knowledge and technologies while protecting the community's right to that knowledge and technology | | | 0 | 0 |
| 7-4.4 An organisation should consider engaging in partnerships with organisations, such as universities or research laboratories, to enhance scientific and technological development with partners from the community, and employ local people in this work | | | 0 | 0 |
| 7-4.5 An organisation should adopt practices that allow technology transfer and diffusion, where economically feasible. Where applicable, an organisation should set reasonable terms and conditions for licenses or technology transfer so as to contribute to local development. The capacity of the community to manage the technology should be considered and enhanced. | | | 0 | 0 |

7-5 Wealth and income creation

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|----------------------------|---------|-------|-------|
| 7-5.1 An organisation should consider the economic and social impact of entering or leaving a community, including impacts on basic resources needed for the sustainable development of the community | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 7-5.2 An organisation should consider supporting appropriate initiatives to stimulate diversification of existing economic activity in the community | | | 0 | 0 |
| 7-5.3 An organisation should consider giving preference to local suppliers of products and services and contributing to local supplier development where possible | | | 0 | 0 |
| 7-5.4 An organisation should consider undertaking initiatives to strengthen the ability of and opportunities for locally based suppliers to contribute to value chains, giving special attention to disadvantaged groups within the community | | | 0 | 0 |
| 7-5.5 An organisation should consider assisting organisations to operate within the appropriate legal framework | | | 0 | 0 |
| 7-5.6 An organisation should engage in economic activities with organisations that, owing to low levels of development, have difficulty meeting the legal requirements only where: - the purpose is to address poverty - the activities of these organisations respect human rights, and there is a reasonable expectation that these organisations will consistently move towards conducting their activities within the appropriate legal framework | | | 0 | 0 |
| 7-5.7 An organisation should consider contributing to durable programmes and partnerships that assist community members, especially women and other socially disadvantaged and vulnerable groups to establish businesses and co-operatives, in improving productivity and promoting entrepreneurship. Such programmes could, for example, provide training in business planning, marketing, quality standards required to become suppliers, management and technical assistance, access to finance and facilitation of joint ventures | | | 0 | 0 |
| 7-5.8 An organisation should encourage the efficient use of available resources including the good care of domesticated animals | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 7-5.9 An organisation should consider appropriate ways to make procurement opportunities more easily accessible to community organisations, including, for example, through capacity-building on meeting technical specifications, and making information about procurement opportunities available | | | 0 | 0 |
| 7-5.10 An organisation should consider supporting organisations and persons that bring needed products and services to the community, which can also generate local employment as well as linkages with local, regional and urban markets where this is beneficial for the welfare of the community | | | 0 | 0 |
| 7-5.11 An organisation should consider appropriate ways to help in the development of community-based associations of entrepreneurs | | | 0 | 0 |
| 7-5.12 An organisation should fulfil its tax responsibilities and provide authorities with the necessary information to correctly determine taxes due | | | 0 | 0 |
| 7-5.13 An organisation should consider contributing to superannuation and pensions for employees. | | | 0 | 0 |

7-6 Health

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|---|-----------------------------------|----------------|--------------|--------------|
| 7-6.1 An organisation should seek to eliminate negative health impacts of any production process, product or service provided by the organisation | | | 0 | 0 |
| 7-6.2 An organisation should consider promoting good health by, for example, contributing to access to medicines and vaccination and encouraging healthy lifestyles, including exercise and good nutrition, early detection of diseases, raising awareness of contraceptive methods and discouraging the consumption of unhealthy products and substances. Special attention should be given to child nutrition | | | 0 | 0 |

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 7-6.3 An organisation should consider raising awareness about health threats and major diseases and their prevention, such as HIV/AIDS, cancer, heart disease, malaria, tuberculosis and obesity | | | 0 | 0 |
| 7-6.4 An organisation should consider supporting long lasting and universal access to essential health care services and to clean water and appropriate sanitation as a means of preventing illness. | | | 0 | 0 |

7-7 Social investment

| ISO 26000 guideline | Eco-Lighthouse requirement | Comment | Score | Total |
|--|-----------------------------------|----------------|--------------|--------------|
| 7-7.1 An organisation should take into account the promotion of community development in planning social investment projects. All actions should broaden opportunities for citizens, for example by increasing local procurement and any outsourcing so as to support local development | | | 0 | 0 |
| 7-7.2 An organisation should avoid actions that perpetuate a community's dependence on the organisation's philanthropic activities, on-going presence or support | | | 0 | 0 |
| 7-7.3 An organisation should assess its own existing community-related initiatives and report to the community and to people within the organisation and identify where improvements might be made | | | 0 | 0 |
| 7-7.4 An organisation should consider partnering with other organisations, including government, business or NGOs to maximise synergies and make use of complementary resources, knowledge and skills | | | 0 | 0 |
| 7-7.5 An organisation should consider contributing to programmes that provide access to food and other essential products for vulnerable or discriminated groups and persons with low income, taking into account the importance of contributing to their increased capabilities, resources and opportunities. | | | 0 | 0 |

Appendix F – Detailed summary of to what extent ISO 26000 issues are, completely or partly, covered by Eco-Lighthouse requirements

This table summarizes how many of the ISO 26000 criteria have some equivalence among the Eco-Lighthouse requirements from the branch requirements concerning all branches and the branch specific requirements for office activities and main offices.

| ISO 26000 core subject | ISO 26000 issue | Number of ISO 26000 criteria | Number of completely or partly criteria covered by Eco-Lighthouse |
|---------------------------|---|------------------------------|---|
| Organisational governance | | 12 | 7 |
| Human rights | Due diligence | 5 | 0 |
| | Human rights risk situations | 1 | 0 |
| | Avoidance of complicity | 10 | 0 |
| | Resolving grievances | 1 | 0 |
| | Discrimination and vulnerable groups | 14 | 0 |
| | Civil and political rights | 1 | 0 |
| | Economic, social and cultural rights | 4 | 0 |
| | Fundamental principles and rights at work | 1 | 0 |
| Total | | 37 | 0 |
| Labour practices | Employment and employment relationships | 10 | 0 |
| | Conditions of work and social protection | 13 | 2 |
| | Social dialogue | 7 | 0 |
| | Health and safety at work | 12 | 7 |
| | Human development and training in the workplace | 3 | 1 |
| Total | | 42 | 10 |
| The environment | Prevention of pollution | 9 | 5 |
| | Sustainable resource use | 9 | 6 |
| | Climate change mitigation and adaptation | 10 | 2 |
| | Protection of the environment, biodiversity and restoration of natural habitats | 11 | 1 |
| Total | | 39 | 14 |

| ISO 26000 core subject | ISO 26000 issue | Number of ISO 26000 criteria | Number of completely or partly criteria covered by Eco-Lighthouse |
|---------------------------------------|---|-------------------------------------|--|
| Fair operating practices | Anti-corruption | 9 | 0 |
| | Responsible political involvement | 5 | 0 |
| | Fair competition | 5 | 0 |
| | Promoting social responsibility in the value chain | 6 | 1 |
| | Respect for property rights | 5 | 0 |
| Total | | 30 | 1 |
| Consumer issues | Fair marketing, factual and unbiased information and fair contractual practices | 9 | 0 |
| | Protecting consumers' health and safety | 10 | 0 |
| | Sustainable consumption | 2 | 0 |
| | Consumer service, support, and complaint and dispute resolution | 7 | 0 |
| | Consumer data protection and privacy | 9 | 0 |
| | Access to essential services | 6 | 0 |
| | Education and awareness | 10 | 0 |
| Total | | 54 | 0 |
| Community involvement and development | Community involvement | 6 | 0 |
| | Education and culture | 7 | 0 |
| | Employment creation and skills | 8 | 0 |
| | Technology and access | 5 | 0 |
| | Wealth and income creation | 13 | 0 |
| | Health | 4 | 0 |
| | Social investment | 5 | 0 |
| Total | | 48 | 0 |