Federlegno-Arredo

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VENDERE IL LEGNO CON RESPONSABILITA'

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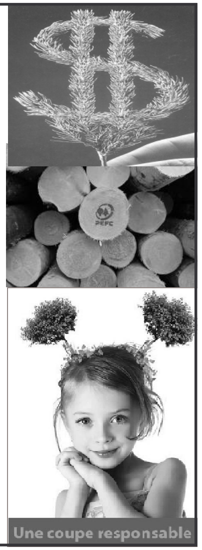

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A. Strumenti di gestione responsabile

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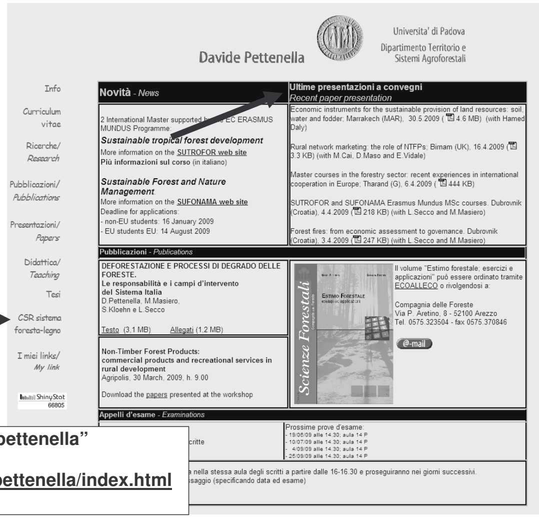


Con un ***browser*****: "pettenella"**

www.tesaf.unipd.it/pettenella/index.html

1. Introduzione

- Dal *Total marketing* al *Social marketing*
- Le specificità del legno come materia prima rispetto ad altri prodotti in relazione alle problematiche ambientali e sociali
- La percezione dei problemi ambientali e sociali dei consumatori
- Alcune iniziative del settore pubblico

Evoluzione del marketing

Fino agli anni ’30 il m. si concentra sui problemi della distribuzione; l’interesse fondamentale è nella produzione

Successivamente, con il ***total marketing***, l’interesse si sposta sulla vendita, sul *mark-up*, sul *marketing mix*

Infine, a seguito dell’emergere dei problemi ambientali e in genere etici della produzione (e della crescita degli organismi interessati alla tutela dei consumatori), si afferma il **marketing sociale** (***societal marketing)***

Il marketing sociale

“Secondo il principio del marketing sociale l’impresa “illuminata” prende decisioni di marketing tenendo conto dei desideri e interessi **di lungo periodo** dei consumatori e **della società**, oltre che delle proprie esigenze”

(Kotler, Armstrong, Saunders, Wong, 2001)

= non si prefigge di soddisfare i bisogni solo per ottenere un profitto ma di migliorare il benessere della comunità, sia dei clienti effettivi (*stakeholders* primari e secondari) che di altri soggetti

Stakeholder

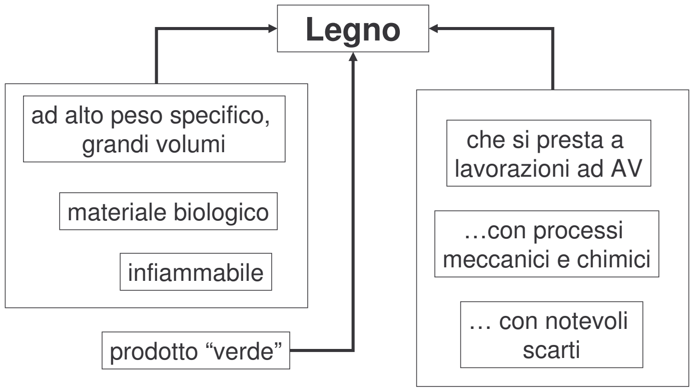
***Stakeholders* primari** : coloro in prima persona interessati all’attività produttiva (i produttori, i compratori, i fornitori, gli azionisti, i creditori, i competitori,...)

***Stakeholders* secondari** : coloro che vengono, in diversa misura, indirettamente condizionati (i residenti intorno alle aree di produzione, le comunità locali, l’opinione pubblica in genere, i *mass media,* le istituzioni pubbliche e private, ...)

Definizione di *green marketing*

= un’evoluzione del marketing sociale basato sull’utilizzo di riferimenti alla compatibilità ambientale della propria attività e dei propri prodotti/servizi per qualificare e differenziare l’organizzazione e/o i prodotti e servizi da questa offerti

Le specificità del prodotto legno rispetto a problematiche ambientali e sociali



Ad alto peso specifico,grandi volumi, materiale biologico, infiammabile

Alti costi energetici per la movimentazione

Problemi di stoccaggio

Problemi di essiccazione e deperibilità

Problemi di prevenzione degli incendi

→ salute e sicurezza dei lavoratori

→ requisiti locali, impatti visivi

→ requisiti mezzi dei mezzi di trasporto

Lavorazioni ad alto VA, con mezzi meccanici e chimici, con notevoli scarti

Alti consumi di energia e acqua (ind. paste e carta: acque reflue)

Pericolosità dell’utilizzo dei mezzi meccanici (spec. in foresta: motosega; seghe a nastro e circolari, torni, presse, …), **rumore**

Pericolosità agenti chimici (spec. verniciatura, impiego collanti, solventi, additivi ind. paste, …)

Produzione di polveri (cancerogene) **e altri scarti** (infiammabili, impiegabili per produzioni energetiche: controllo emissioni)

Prodotto “verde”

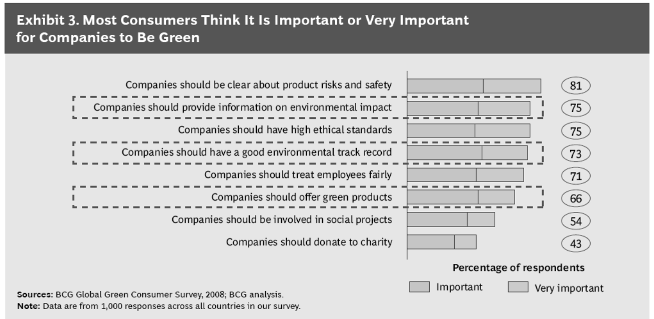
Proveniente da aree di alto valore ambientale (foreste primarie o secondarie: deforestazione)

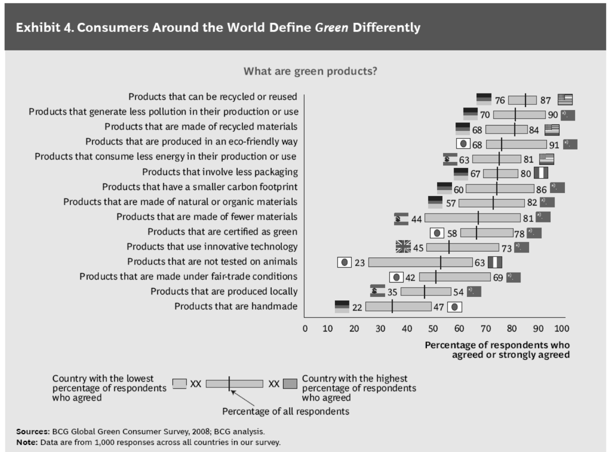
Proveniente paesi in via di sviluppo (tropicali) o in transizione (Europa dell’Est, Russia)

Risorse forestali con alte valenze sociali (diritti consuetudinari delle popolazioni indigene, condizioni di lavoro)

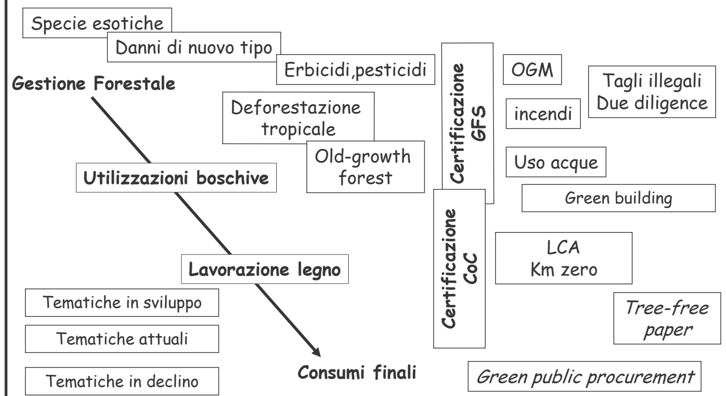
Prodotto eco-compatibile

- è composto da materie prime naturali ed ha subito limitate trasformazioni o lavorazioni industriali;
- è fabbricato utilizzando, in tutto oppure in parte, materiali riciclati, recuperati o biodegradabili;
- durante la fabbricazione non ha subito (o quasi) trattamenti artificiali o chimici e non contiene sostanze nocive per la salute e/o per l'ambiente;
- il suo utilizzo non provoca emissioni dannose per l'ambiente e/o la salute;
- i rifiuti generati dal suo uso sono limitati o facilmente eliminabili con un modesto impatto ambientale;
- il *packaging* non inquina ed è riciclabile;
- al termine dell'utilizzo, il prodotto od i suoi residui non inquinano o sono riciclabili (Marangoni, 1998)



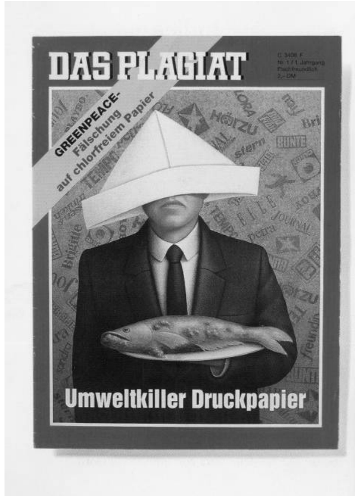


Una percezione sempre maggiore e diversificata degli aspetti ambientali delle attività legate alla lavorazione del legno



Mercati “verdi” in espansione:

- Bio-edilizia e bio-architettura (*green building*)
- *Packaging*
- Bio-ingegneria



Il *green marketing* è una risposta ad una serie di stimoli che provengono dalla società civile e dalle sue forme di rappresentanza che evidenzia anche le possibili “contraddizioni” di messaggi ambientali ambigui

Liberalizzazione dei mercati, con eliminazione delle barriere non tariffarie

→ Crescita delle preoccupazioni ambientali e della capacità di reazione

Greenpeace al Min. per le Infrastrutture per legno di Azobe' della Liberia acquistato dalle FS, dalla Tecnoalp srl, rifornita dalla Oriantal Timber Company (responsabile, sec. il Consiglio di Sicurezza dell'ONU, di traffico illegale d'armi). Novembre 2001

A fronte di un consumatori più maturi, diventano pericolose le tecniche di *green washing:* c’è la necessità di una crescita effettiva delle prestazioni ambientali delle aziende

Ottenuto con legname proveniente esclusivamente da piantagioni

TROPICAL-FREE PRODUCT

100% legname da piante della gomma

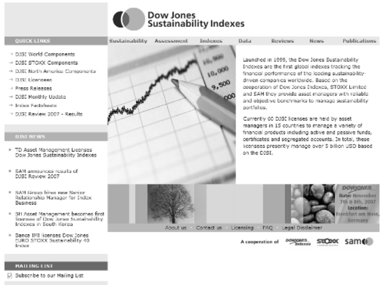
Per la produzione di questo prodotto non è stata abbattuta nessuna pianta

Questo prodotto è stato ottenuto utilizzando legname tagliato nel rispetto delle norme tecniche del paese di provenienza

Finanza etica

Agenzie di *rating* e fondi di RSI

- **Dow Jones Sustainability Group Index (DJSGI; 1999):** circa 200 aziende internazionali in 60 settori



CRITERI utilizzati nel *rating*

Dimension	Criteria	Weighting (%)
Economic	Codes of Conduct / Compliance / Corruption&Bribery	5.5
	Corporate Governance	6.0
	Risk & Crisis Management	6.0
	Industry Specific Criteria	Depends on Industry
Environment	Environmental Performance (Eco-Efficiency)	7.0
	Environmental Reporting*	3.0
	Industry Specific Criteria	Depends on Industry
Social	Corporate Citizenship/ Philanthropy	3.5
	Labor Practice Indicators	5.0
	Human Capital Development	5.5
	Social Reporting*	3.0
	Talent Attraction & Retention	5.5
	Industry Specific Criteria	Depends on Industry

* Criteria assessed based on publicly available information only

Dow Jones Sustainability Indexes

Sustainability Assessment Indexes Data Reviews News Publications

INFORMATION SOURCES

1. SAM Questionnaires
SAM Questionnaires specific to each of the DJSI sectors are distributed to the CEOs and heads of investor relations of all the companies in the DJSI investable stocks universe. The questionnaire is designed to ensure objectivity by limiting qualitative answers through predefined multiple-choice questions. The completed company questionnaire, signed by a senior company representative, is the most important source of information for the assessment.

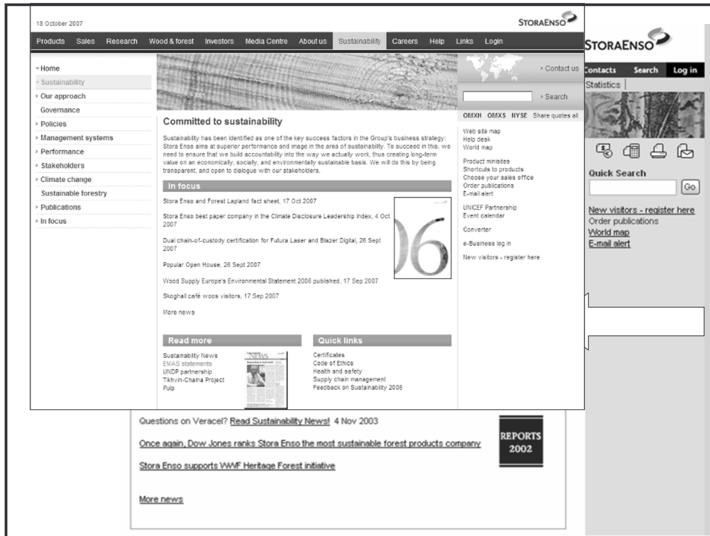
For further details, you can download the entire general section of the SAM questionnaire as a PDF-file. You can also visit the entire online questionnaire for the pharmaceuticals sector.
Login: drg
Password: testaccess

2. Company Documentation:
Documents analyzed include:

- Sustainability reports
- Environmental reports
- Health and safety reports
- Social reports
- Annual financial reports
- Special reports (e.g. on intellectual capital management, corporate governance, R&D, employee relations)
- All other sources of company information; e.g. internal documentation, brochures and website.

3. Media and stakeholder reports as well as other publicly available information
Analysts review media, press releases, articles, and stakeholder commentary written about a company over the past year.

4. Personal Contact with Companies
Each analyst personally contacts individual companies to clarify open points arising from the analysis of the questionnaire and company documents. This contact is made either via telephone, company visits or meetings with the company at either the SAM office or at public events.



Agenzie di *Rating* e indici di RSI

- **Dow Jones Sustainability Group Index (DJSGI, 1999)**: about 200 international corporations in 60 different sectors which represent the top 10% of companies with CSR
- **Domini 400 Social Index (DSI) (1990)**: only USA companies not active in tobacco, alcohol, game of chance industries and those with CSR instruments
- **Arese Sustainability Performance Indexes (2001):** 4 indexes specific for European region, based on profitability, absence of social conflicts, environment protection

- **Footsie 4 Good (The Financial Times):** tobacco, conventional and nuclear arms production industries, nuclear as well as energy production and uranio production industries are excluded; rating on the basis of: UN Human Rights Declaration respect, transparency and collaboration with stakeholders, management oriented toward SD principles for environment
- **Ethibel SGR Rating (European Investments Agency):** States are included; based on UN,OECD, ILO and EU ethical standards

Un esempio: *rating* di Ethibel SGR effettuato

dall'agenzia belga Vigeo (www.vigeo.com)

Politiche di *(Green) Public procurement*

Una considerazione di base:

In Italia dal 20 a 40% degli investimenti dipendono da scelte del settore pubblico:

Investimenti diretti	Norme, regolamenti, …	Incentivi al settore privato

Politiche di *public procurement*
= uno strumento potente per controllare l'offerta di legname

Ruolo fondamentale della promozione e informazione

Alcuni esempi:

- Centrali a biomasse
- Incentivi all'uso di pali per vigneti
- Mobili per arredo urbano (no impregnazione CCA)
- Trampolino Olimpiadi invernali a Torino
- CLEA: *Costruzione in Legno per Emergenze Abitative* del Ist. Ricerca Legno CNR
- Utilizzo di pali in legno per le trasmissioni
- Barriere fono-assorbenti in legno

Acquisti pubblici di beni riciclati
(Dm 8 maggio 2003, n. 203)

Regioni dovranno emanare "disposizioni, destinate agli enti pubblici ed alle società a prevalente capitale pubblico, anche di gestione dei servizi, che garantiscano che manufatti e beni realizzati
con materiale riciclato coprano almeno il trenta per cento del fabbisogno annuale".

I DM dispone che gli enti pubblici siano obbligati all'acquisto dei soli manufatti e beni ottenuti con materiale riciclato "di cui sia verificata la disponibilità e la congruità di prezzo" e registrati da almeno 180 giorni in un apposito elenco, denominato "Repertorio del riciclaggio", che "è tenuto e reso pubblico a cura dell'osservatorio nazionale dei rifiuti".
Il repertorio del riciclaggio conterrà "l'elenco dei materiali riciclati e l'elenco dei manufatti e beni in materiale riciclato, indicante l'offerta, la disponibilità e la congruità del prezzo"; in pratica, conterrà l'elenco dei diversi materiali riciclati (e dei manufatti e beni ottenuti con materiale riciclato) riconosciuti idonei, i prezzi e le caratteristiche dei prodotti riciclati
Il decreto diventerà operativo solo dal 2004

Risoluzione legislativa del Parlamento europeo del 22 aprile 2009 sulla proposta di regolamento del Parlamento europeo e del Consiglio che stabilisce gli obblighi degli operatori che commercializzano legname e prodotti del legno

(COM(2008)0644 – C6-0373/2008 – 2008/0198(COD))

Il Parlamento europeo ,

– vista la proposta della Commissione al Parlamento europeo e al Consiglio (**COM(2008)0644**),
– visti l'articolo 251, paragrafo 2, e l'articolo 175, paragrafo 1, del trattato CE, a norma dei quali la proposta gli è stata presentata dalla Commissione (C6-0373/2008),
– visto l'articolo 51 del suo regolamento,
– visti la relazione della commissione per l'ambiente, la sanità pubblica e la sicurezza alimentare e i pareri della commissione per lo sviluppo e della commissione per il commercio internazionale (**A6-0115/2009**),

1. approva la proposta della Commissione quale emendata;
2. chiede alla Commissione di presentargli nuovamente la proposta qualora intenda modificarla sostanzialmente o sostituirla con un nuovo testo;
3. incarica il suo Presidente di trasmettere la posizione del Parlamento al Consiglio e alla Commissione.

2. Gli strumenti della RSI

A. Strumenti di gestione responsabile
• Codici di condotta, standard etici
• Standard di gestione
• Accounting & auditing

B. Strumenti specifici di responsabilità verso i clienti
• *Reporting* (Bilanci e Rapporti ambientali, sociali, di sostenibilità, …)
• (Eco) *labelling*

C. Filantropia e altri strumenti di investimento socialmente responsabili
• Investimenti compensativi delle emissioni di GHG (*Zero C emission, C neutral,* …)
• *Cause related marketing*
• *Sponsoring* e finanziamenti per investimenti sociali e ambientali

A. Strumenti di gestione responsabile

- Codici di condotta, standard etici
- Standard di gestione
- *Accounting* & *auditing*

Codici di condotta

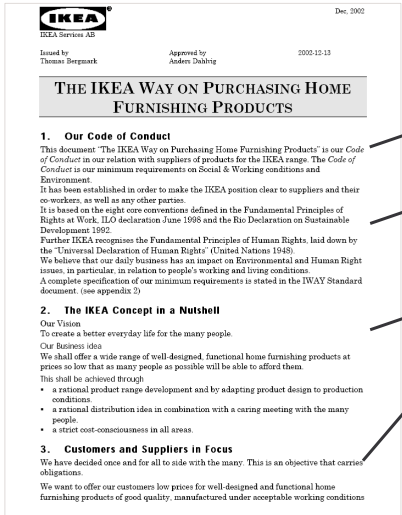
2 definizioni:

- *a formal statement of the values and business practices of an organisation and sometimes its suppliers.*
- *a statement of minimum standards together with a pledge by the company to observe them and to require its contractors, subcontractors, suppliers and licensees to observe them.*

Tipi di codici di condotta

- Codici aziendali (adottati unilateralmente)
- Codici professionali
- "Codici-modello" sviluppati da organizzazioni di categoria, istituzioni, ONG, sindacati,
- Codici internazionali e nazionali *multi-stakeholders*
- Codici intergovernativi negoziati tra organismi internazionali pubblici

Negoziazione



IKEA Services AB

Dec, 2002

Issued by
Thomas Bergmark

Approved by
Anders Dahlvig

2002-12-13

THE IKEA WAY ON PURCHASING HOME FURNISHING PRODUCTS

1. Our Code of Conduct

This document "The IKEA Way on Purchasing Home Furnishing Products" is our *Code of Conduct* in our relation with suppliers of products for the IKEA range. The *Code of Conduct* is our minimum requirements on Social & Working conditions and Environment.
It has been established in order to make the IKEA position clear to suppliers and their co-workers, as well as any other parties.
It is based on the eight core conventions defined in the Fundamental Principles of Rights at Work, ILO declaration June 1998 and the Rio Declaration on Sustainable Development 1992.
Further IKEA recognises the Fundamental Principles of Human Rights, laid down by the "Universal Declaration of Human Rights" (United Nations 1948).
We believe that our daily business has an impact on Environmental and Human Right issues, in particular, in relation to people's working and living conditions.
A complete specification of our minimum requirements is stated in the IWAY Standard document. (see appendix 2)

2. The IKEA Concept in a Nutshell

Our Vision
To create a better everyday life for the many people.

Our Business idea
We shall offer a wide range of well-designed, functional home furnishing products at prices so low that as many people as possible will be able to afford them.

This shall be achieved through
- a rational product range development and by adapting product design to production conditions.
- a rational distribution idea in combination with a caring meeting with the many people.
- a strict cost-consciousness in all areas.

3. Customers and Suppliers in Focus

We have decided once and for all to side with the many. This is an objective that carries obligations.

We want to offer our customers low prices for well-designed and functional home furnishing products of good quality, manufactured under acceptable working conditions

Componenti di un codice

Scopo

Principi di riferimento

Vision

Regole "do's and don'ts"

by suppliers that care for the environment.

IKEA is a production-oriented retailing company. We strive to build long-term relationships with suppliers that share our commitment to promote good practices, and who want to grow and develop together with IKEA.

Suppliers can expect from IKEA:

- to be reliable,
- to adapt our products to production,
- to contribute to efficient production,
- to care for the environment,
- to support material- and energy saving techniques,
- to take a clear standpoint on working conditions,
- to respect different cultures,
- to have clear and mutually agreed commercial terms.

4. Producing for IKEA Includes the Following Requirements

Legal Requirements

Suppliers *must* comply with national laws and regulations and with international conventions concerning Social & Working Conditions, Child Labour and the protection of the Environment.

Social & Working Conditions

IKEA expects its suppliers to respect fundamental human rights, to treat their workforce fairly and with respect.

Suppliers must:

- provide a healthy and safe working environment,
- pay at least the minimum legal wage and compensate for overtime,
- if housing facilities are provided, ensure reasonable privacy, quietness and personal hygiene.

Suppliers must not:

- make use of child labour, (see appendix 1),
- make use of forced or bonded labour,
- discriminate,
- use illegal overtime,
- prevent workers from associating freely with any workers' association or group of their choosing or collective bargaining,
- accept any form of mental or physical disciplinary action, including harassment.

Environment and Forestry

At IKEA, we shall always strive to minimise any possible damaging effects to the environment, which may result as a consequence of our activities. Therefore, IKEA and its suppliers shall continuously reduce the environmental impacts of operations.

IKEA Services AB · 2002 2(3) IWAY

Suppliers must:

- work to reduce waste and emissions to air, ground and water,
- handle chemicals in an environmentally safe way
- handle, store and dispose of hazardous waste in an environmentally safe manner,
- contribute to the recycling and reuse of materials and products,
- use wood from known areas and, if possible, from sources that are well managed and preferably independently certified as such.

Suppliers must not:

- use or exceed the use of substances forbidden or restricted in the IKEA list of "Chemical Compounds and Substances",
- use wood originating from national parks, nature reserves, intact natural forests or any areas with officially declared high conservation values, unless certified.

5. Implementation

The supplier shall effectively communicate to all its sub-suppliers, as well as to its own co-workers, the content of the "The IKEA Way on Purchasing Home Furnishing Products", and ensure that all measures required are implemented accordingly.

Via a network of Trading Service Offices, IKEA supports their suppliers to improve their operations. Believing in long-term relationships, IKEA does not break off relations due to non-compliance only, as long as there is a willingness to improve in the right direction with an agreed plan of action to comply with the IKEA requirements within an acceptable time frame. Repeated violations of IKEA's requirements will result in the termination of the co-operation.

Sistema di controllo

6. Support and Monitoring

The IKEA Trading Service Offices has the direct responsibility to support and monitor the suppliers. To ensure compliance with the requirements, IKEA has also formed a global compliance and monitoring group in order to support and follow up developments on a global basis.

IKEA always reserves the right to check suppliers with the help of independent organisations.

List of Appendix
Appendix 1 The IKEA Way on Preventing Child Labour
Appendix 2 IWAY Standard

This is a living document, and as we gain more experience and learn, it will be revised.

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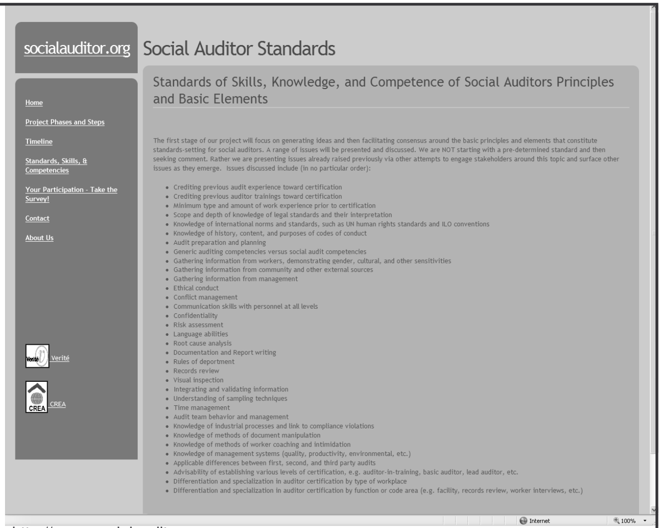


http://www.socialauditor.org

A volte si utilizza un approccio graduale

- "Legal" wood o "controlled" wood
- Certificazione della Catena di Custodia
- Certificazione forestale

- Uno o pochi prodotti/fornitori
- Tutti i prodotti/fornitori di una regione
- Tutti I prodotti/fornitori

La scala ambientale di IKEA

Step 1

Entering level
-Origin
-Not from HCVF

Step 2

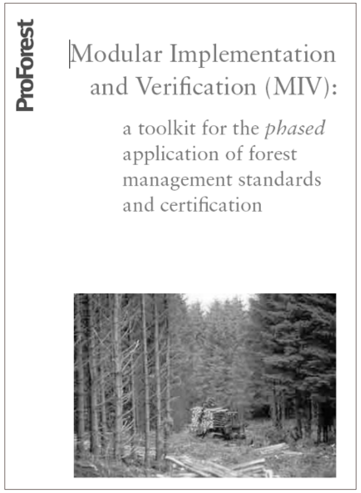
Minimum requirements
-Respect of Laws
-Not from protected areas
-FSC for tropical species with high value

Step 3

4Wood standard IKEA to shift to the higher level

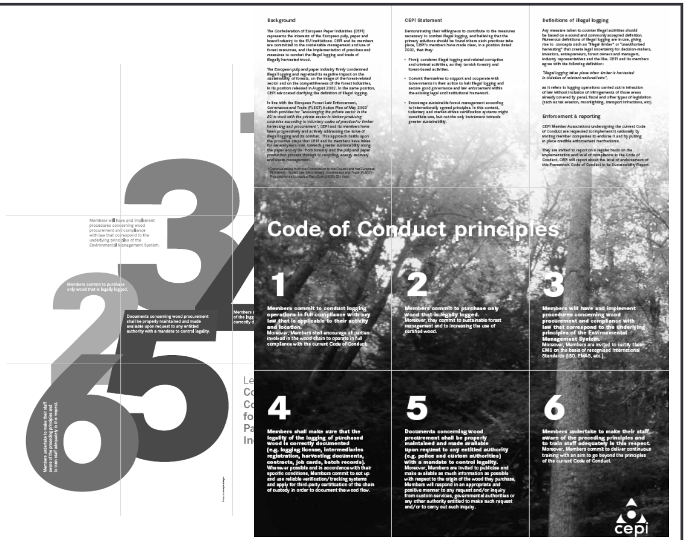
Step 4

FSC certified forests (standards recognised by IKEA)

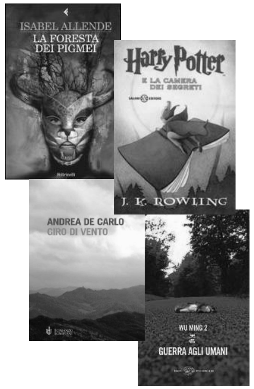


Programmi specifici per il l’applicazione progressiva di impegni di miglioramento delle prestazioni

http://assets.panda.org/downloads/mivtoolkit.pdf



“Scrittori amici delle foreste”



Impegno ad utilizzo di carta FSC o di carta riciclata TCF

Leading international authors such as JK Rowling, Ian Rankin, Günter Grass, Marlene Streeruwitz, Isabel Allende and Andrea De Carlo are just some of the more than 120 writers until now working with Greenpeace to ensure that their future books are printed on 'ancient forest friendly' paper such as recycled and Forest Stewardship Council (FSC) certified paper.

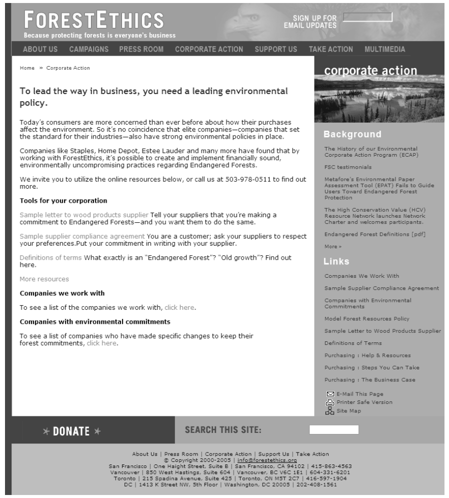
Come verificare un codice di condotta?

- Ethics officer; social internal auditor; CSR manager
- Comitato etico
- Difensore civico

Un controllo esterno

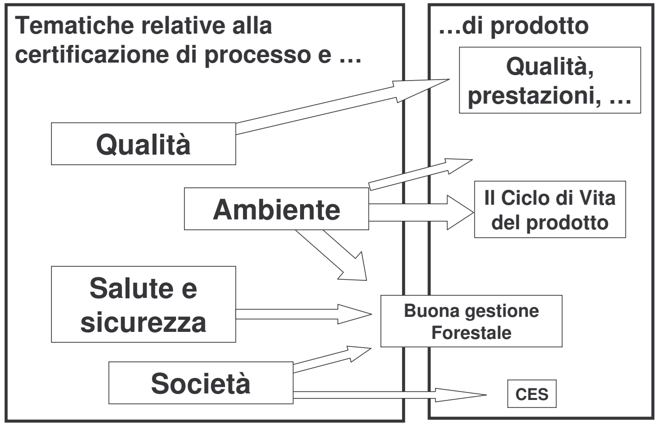
- Comunicazione e formazione interna del personale
- *Reporting*

+ procedure interne di *auditing*



http://forestethics.org

Standard di gestione



Schemi di certificazione prevalentemente di **processo** (1/2)

Oggetto	Norma di riferimento	Prodotto/ processo	Approccio	Marchio
Sistema Qualità	ISO 9001-3 (Vision 2000)	Processo	Sistema	Vietato
Sistema di	ISO 14001-4	Processo	Sistema	Vietato
Gestione Ambientale	Reg. 1836/93 L 70/94 (EMAS) Reg. 761/2001 (EMAS 2)	Processo	Sistema	Si, sito e organizz.

Schemi di certificazione prevalentemente di **processo** (2/2)

Oggetto	Norma di riferimento	Prodotto/ processo	Approccio	Marchio
Salute e Sicurezza	OHSAS 18001 OHSMS (DNV), VCA/SCC, BS8800 (linee-guida)	Processo	Prestazionale	No
	HACCP	Processo	Sist-Prestazionale	No
Social	SA 8000	Processo	Sist.+Prest.	Si, per azienda
Accountability	AA 1000 (comunicaz. sociale)	Processo	Sistema	No

Schemi di certificazione prevalentemente di **prodotto** (1/2)

Oggetto	Norma di riferimento	Prodotto/ processo	Approccio	Marchio
Ciclo di Vita dei Prodotti	Reg. 880/92, L.294/93 (*Ecolabel* comunitario), Dichiar. Ambientale di Prodotto (ISO 14025)	Prodotto e processo	Prestazionale	Si

Schemi di certificazione prevalentemente di **prodotto** (2/2)

Oggetto	Norma di riferimento	Prodotto/ processo	Approccio	Marchio
Gestione For. Sostenibile	*Forest Stewardship Council* (FSC)	Processo e CoC	Prestaz.+Sist.	Si
	Pan European Forest Certification Council	Processo e CoC	Sist.+Prestaz.	Si
Commercio Equo e Solidale	Norme *FLO* (*Fairtrade Labelling Organizations International*)	Processo e CoC	Prestazionale	Si

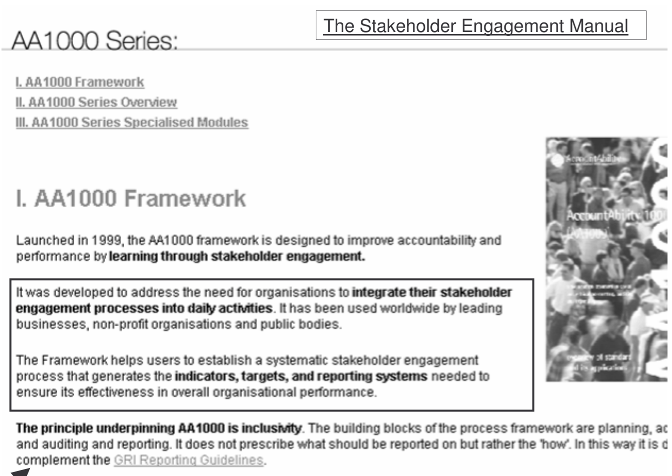
www.fscoax.org/
www.pefc.org/
www.ifoam.org/
www.fairtrade.net

Accounting e *auditing*

- Contabilità ambientale e sociale ed utilizzo di indicatori: bilancio sociale
- *Auditing*:
  - How → procedure e *checklists*
  - Who? →interno/esterno
  - Where? → *field/desk auditing*
- AA1000: uno standard per la *stakeholders' consultation*

AccountAbility
institute of social and ethical accountability

http://www.accountability21.net/



B. Strumenti di RSE specifici per i clienti

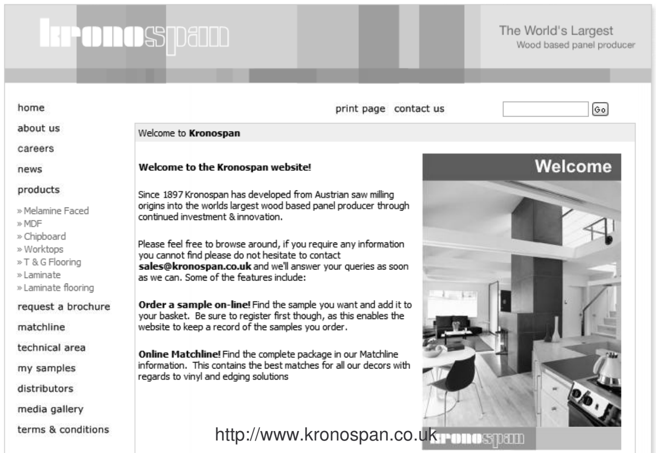
- *Reporting*
- (Eco) *labelling*

Reporting

= un sistema descrittivo basato su dati di contabilità che considerano costi e ricavi per aree tematiche sensibili

"We have a presentation of figures, a presentation of facts and a presentation of values understood not in an economic way, but as inspirational principles of the management"

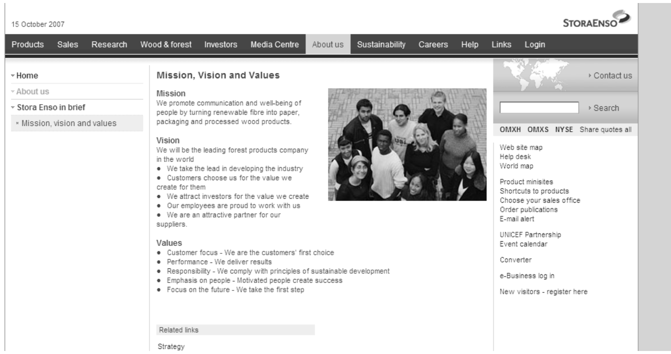
Non sempre una priorità per le PMI e per le aziende che producono prodotti semi-lavorati



http://www.kronospan.co.uk

I contenuti

- *Mission, Vision*, Valori



The contents

- *Mission, Vision,* Valori
- Investimenti, attività
- Dati

organizzati in Rapporti o Bilanci:

  - Rapporto Sociale (*Social Balance Sheet*)
  - Rapporto Ambientale e Sociale
  - Rapporti di RSI (*Corporate Sustainability Reports*)
  - Rapporto di Sostenibilità
  - …

Due definizioni di Rapporto di Sostenibilità

*Sustainability reporting is the practice of **measuring**, **disclosing**, and **being accountable** to **internal** and **external stakeholders for organizational performance** towards the goal of sustainable development.*
(GRI, 2006)

*Sustainability reporting is a process for **publicly disclosing** an organization's e**conomic**, **environmental**, and **social performance**.*
*Many organizations find that financial reporting alone no longer **satisfies** the n**eeds** of shareholders, customers, communities, and other **stakeholders** for information about overall organizational performance.*
GRI, www.globalreporting.org

Rapporti

Diversi approcci:

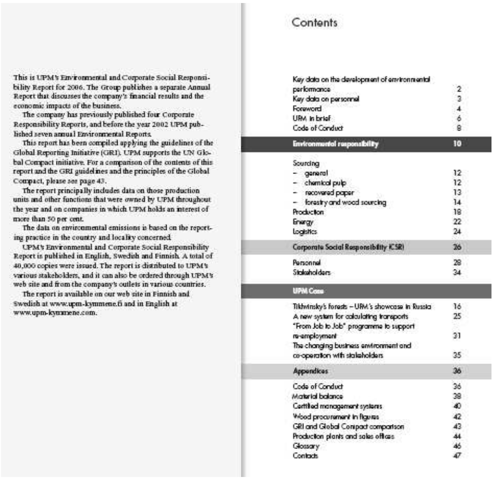
- Contenuti e struttura definita dall'impresa:
  - Basato sulla *mission*
  - Basato sulle attività/investimenti
  - Basato sui problemi della sostenibilità
- Definiti dalla legge (in Francia e Belgio)
- Contenuti e struttura definiti da agenzie esterne (comunque ad adozione volontaria)

UPM Kymmene

Environmental and corporate social responsibility Report 2006

- •Sourcing
- •Production
- •Energy
- •Logistics

- •Personnel
- •Stakeholders



This is UPM's Environmental and Corporate Social Responsibility Report for 2006. The Group publishes a separate Annual Report that discusses the company's financial results and the economic impacts of the business.

The company has previously published four Corporate Responsibility Reports, and before the year 2002 UPM published seven annual Environmental Reports.

This report has been compiled applying the guidelines of the Global Reporting Initiative (GRI). UPM supports the UN Global Compact initiative. For a comparison of the contents of this report and the GRI guidelines and the principles of the Global Compact, please see page 43.

The report principally includes data on those production units and other functions that were owned by UPM throughout the year and on companies in which UPM holds an interest of more than 50 per cent.

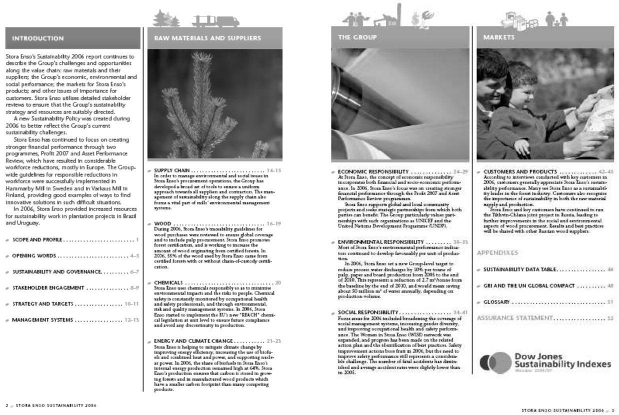
The data on environmental emissions is based on the reporting practice in the country and locality concerned.

UPM's Environmental and Corporate Social Responsibility Report is published in English, Swedish and Finnish. A total of 40,000 copies were issued. The report is distributed to UPM's various stakeholders, and it can also be ordered through UPM's web site and from the company's outlets in various countries.

The report is available on our web site in Finnish and Swedish at www.upm-kymmene.fi and in English at www.upm-kymmene.com.

Contents

StoraEnso



International Paper - Sustainability Report 2002-03

- • Forest management
- • Manufacturing
  - • Air
  - • Water
  - • Energy
  - • Solid wastes
- •…

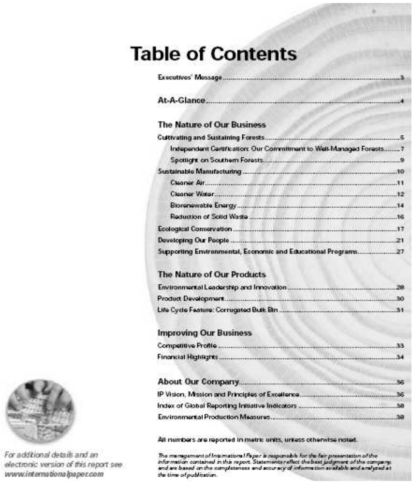


Table of Contents

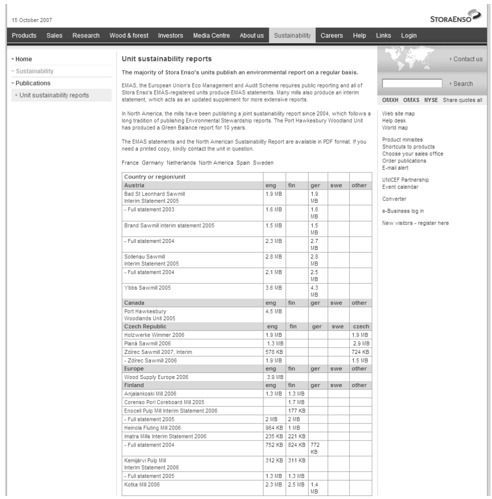
All numbers are reported in metric units, unless otherwise noted.

The management of International Paper is responsible for the fair presentation of the information contained in this report. Statements reflect the best judgment of the company and are based on the completeness and accuracy of information available and analyzed at the time of publication.

For additional details and an electronic version of this report see www.internationalpaper.com

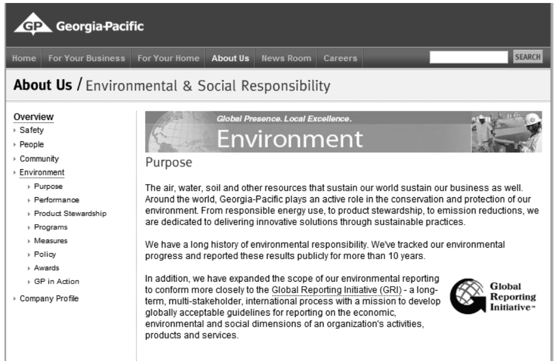
StoraEnso

(nessuna informazione su impianti in Cina e Brasile)



Una evidente necessità: un formato standard per i rapporti

→ Linee-guida del Global Reporting Initiative



Global Reporting Initiative (GRI): metodologia di *reporting*

The Reporting Framework contains the core product of the Sustainability Reporting Guidelines("the Guidelines"), as well as Protocols and Sector Supplements.

The Guidelines should be used as the basis for all reporting. They are the foundation upon which all other reporting guidance is based, and outline core content for reporting that is broadly relevant to all organizations regardless of size, sector, or location. The Guidelines contain principles and guidance as well as standard disclosures – including indicators – to outline a disclosure framework that organizations can voluntarily, flexibly, and incrementally, adopt.

Protocols are the "recipe" behind each indicator in the Guidelines and include definitions for key terms in the indicator, compilation methodologies, intended scope of the indicator, and other technical references.

Sector Supplements respond to the limits of a one-size-fits-all approach. Sector Supplements complement (not replace) use of the core Guidelines by capturing the unique set of sustainability issues faced by different sectors such as mining, automotive, banking, public agencies and others.

Global Reporting Initiative

www.globalreporting.org

GRI – G3 Guidelines

1.	**Strategy and analysis**
1.1 1.2	Statement from the most senior decision-maker of the organization Description of key impacts, risks, and opportunities
2. (2.1-2.10)	**Organizational profile**
⋮	
3.	**Report parameters**
3.1 - 3.4 3.5 - 3.11 3.12 3.13	Report profile Report scope and boundary GRI content index Assurance
4.	**Governance, commitments, and engagement**
4.1 - 4.10 4.11 - 4.13 4.14 - 4.17	Governance Commitments to external initiatives Stakeholder engagement
5.	**Management approach + performance indicators**
	Economic performance indicators
EC1 - 4 EC5 - 7 EC8 - 9	Aspect economic performance Aspect market presence Aspect indirect economic impacts
	Environmental performance indicators
EN1 - 2 EN3 - 7 EN8 - 10 EN11 - 15 EN16 - 25 EN26 - 27 EN28 EN29 EN30	Aspect materials Aspect energy Aspect water Aspect biodiversity Aspect emissions, effluents, and waste Aspect products and services Aspect compliance Aspect transport Aspect overall
	Social performance indicators
LA1 - 14 HR1 - 9 SO1 - 8 PR1 - 9	Labor practices and decent work Human rights Society Product responsibility

G3 – Economic Performance Indicators

ASPECT: ECONOMIC PERFORMANCE

CORE **EC1** Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.

CORE **EC2** Financial implications and other risks and opportunities for the organization's activities due to climate change.

CORE **EC3** Coverage of the organization's defined benefit plan obligations.

CORE **EC4** Significant financial assistance received from government.

ASPECT: MARKET PRESENCE

ADD **EC5** Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.

CORE **EC6** Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.

CORE **EC7** Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.

ASPECT: INDIRECT ECONOMIC IMPACTS

CORE **EC8** Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.

ADD **EC9** Understanding and describing significant indirect economic impacts, including the extent of impacts.

GRI – G3 Application Level Criteria
(un approccio modulare)

Report Applicaiton Level	C	C+	B	B+	A	A+
Standard Disclosures: G3 Profile Disclosures (OUTPUT)	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4 , 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
Standard Disclosures: G3 Management Approach Disclosures (OUTPUT)	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach disclosed for each Indicator Category	
Standard Disclosures: G3 Performance Indicators & Sector Supplement Performance Indicators (OUTPUT)	Report on a minimum of 10 Performance Indicators, including at least one from each of: social, economic, and environment.		Report on a minimum of 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.		Respond on each core G3 and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	

*Sector supplement in final version

B.2 (Eco)labelling

- Ecolabel dell'UE
- EMAS
- Eco-*label* nazionali (vd. dopo)
- Dichiarazione Ambientale di Prodotto - *Environmental Product Declaration* (ISO 14025)
- Altri collettivi: FSC, PEFC, SFI, CSA, FLO, Madera Justa, …
- *Branding* aziendali

Eco-*label* nazionali

Nome	Paese/i	Anno avvio	Logo
Blue angel	Germania	1997	
Nordic swam	DK, FIN, N, Sv, Isl	1989	
Marque NF - Environnement française	Francia	1992	
Milieukeur	Olanda	1992	

Ecolabel ← *Life Cycle Assessment*

LCA (*Life Cycle Assessment* or *Analysis*, *Ecobalance*): analisi e valutazione degli impatti ambientali di un prodotto "dalla culla alla tomba"

Impatti considerati nella LCA

- global warming (gas di serra),
- acidificazione,
- smog,
- effetti sullo strato di ozono,
- eutroficazione,
- prodotti tossici per l'ambiente e l'uomo,
- desertificazione,
- consumi di suolo e riduzione minerali e fonti fossili.

http://ec.europa.eu/environment/ecolabel/index_en.htm

Una procedura consolidata

ISO 14000 serie *Environmental Management Standards*:

- ISO 14040:2006
- ISO 14044:2006

(ISO 14044 ha sostituito le norme precedenti ISO 14041 to ISO 14043)

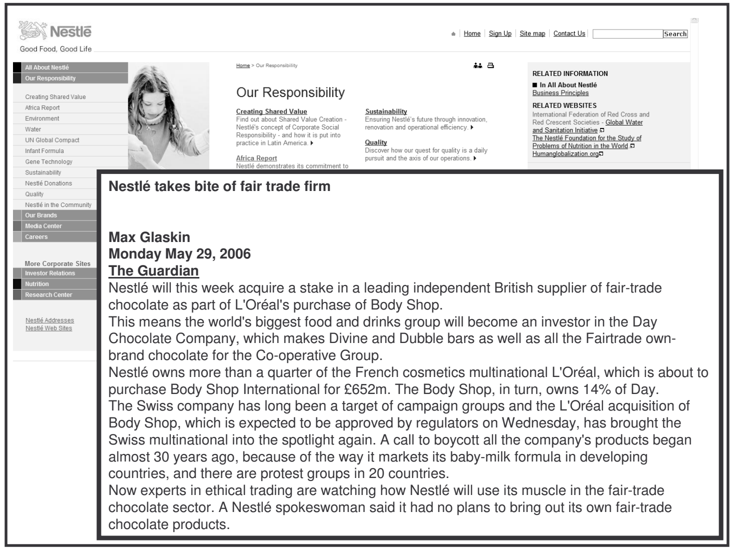
C. Filantropia e altri strumenti di investimento socialmente responsabili

- L'azienda ha problemi e relazioni "interne" ed "esterne"
- Iniziative di filantropia: attenzione data ad (alcuni, selezionati) *stakehoders* con scelte discrezionali

Differenti livelli di impegno (coerenza)

- Filantropia strategica
- Filantropia opportunistica: *green* (o *"social"*) *washing*

Diverse fonti di finanziamento (interne o dirette dei clienti)



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Africa Report
Environment
Water
UN Global Compact
Infant Formula
Gene Technology
Sustainability
Nestlé Donations
Quality
Nestlé in the Community
Our Brands
Media Center
Careers

Home > Our Responsibility

Our Responsibility

Creating Shared Value
Find out about Shared Value Creation - Nestlé's concept of Corporate Social Responsibility - and how it is put into practice in Latin America.

Sustainability
Ensuring Nestlé's future through innovation, renovation and operational efficiency.

Quality
Discover how our quest for quality is a daily pursuit and the axis of our operations.

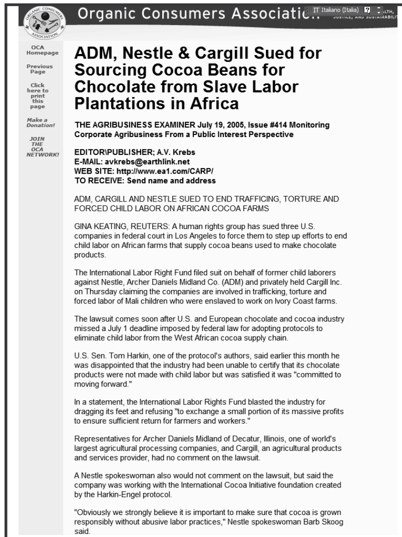
Africa Report
Nestlé demonstrates its commitment to

RELATED INFORMATION
In All About Nestlé
Business Principles
RELATED WEBSITES
International Federation of Red Cross and Red Crescent Societies - Global Water and Sanitation Initiative
The Nestlé Foundation for the Study of Problems of Nutrition in the World
Humanglobalization.org

Nestlé takes bite of fair trade firm

Max Glaskin
Monday May 29, 2006
The Guardian

Nestlé will this week acquire a stake in a leading independent British supplier of fair-trade chocolate as part of L'Oréal's purchase of Body Shop.
This means the world's biggest food and drinks group will become an investor in the Day Chocolate Company, which makes Divine and Dubble bars as well as all the Fairtrade own-brand chocolate for the Co-operative Group.
Nestlé owns more than a quarter of the French cosmetics multinational L'Oréal, which is about to purchase Body Shop International for £652m. The Body Shop, in turn, owns 14% of Day.
The Swiss company has long been a target of campaign groups and the L'Oréal acquisition of Body Shop, which is expected to be approved by regulators on Wednesday, has brought the Swiss multinational into the spotlight again. A call to boycott all the company's products began almost 30 years ago, because of the way it markets its baby-milk formula in developing countries, and there are protest groups in 20 countries.
Now experts in ethical trading are watching how Nestlé will use its muscle in the fair-trade chocolate sector. A Nestlé spokeswoman said it had no plans to bring out its own fair-trade chocolate products.



Organic Consumers Association

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ADM, Nestle & Cargill Sued for Sourcing Cocoa Beans for Chocolate from Slave Labor Plantations in Africa

THE AGRIBUSINESS EXAMINER July 19, 2005, Issue #414 Monitoring Corporate Agribusiness From a Public Interest Perspective

EDITOR\PUBLISHER; A.V. Krebs
E-MAIL: avkrebs@earthlink.net
WEB SITE: http://www.ea1.com/CARP/
TO RECEIVE: Send name and address

ADM, CARGILL AND NESTLE SUED TO END TRAFFICING, TORTURE AND FORCED CHILD LABOR ON AFRICAN COCOA FARMS

GINA KEATING, REUTERS: A human rights group has sued three U.S. companies in federal court in Los Angeles to force them to step up efforts to end child labor on African farms that supply cocoa beans used to make chocolate products.

The International Labor Right Fund filed suit on behalf of former child laborers against Nestle, Archer Daniels Midland Co. (ADM) and privately held Cargill Inc. on Thursday claiming the companies are involved in trafficking, torture and forced labor of Mali children who were enslaved to work on Ivory Coast farms.

The lawsuit comes soon after U.S. and European chocolate and cocoa industry missed a July 1 deadline imposed by federal law for adopting protocols to eliminate child labor from the West African cocoa supply chain.

U.S. Sen. Tom Harkin, one of the protocol's authors, said earlier this month he was disappointed that the industry had been unable to certify that its chocolate products were not made with child labor but was satisfied it was "committed to moving forward."

In a statement, the International Labor Rights Fund blasted the industry for dragging its feet and refusing "to exchange a small portion of its massive profits to ensure sufficient return for farmers and workers."

Representatives for Archer Daniels Midland of Decatur, Illinois, one of world's largest agricultural processing companies, and Cargill, an agricultural products and services provider, had no comment on the lawsuit.

A Nestle spokeswoman also would not comment on the lawsuit, but said the company was working with the International Cocoa Initiative foundation created by the Harkin-Engel protocol.

"Obviously we strongly believe it is important to make sure that cocoa is grown responsibly without abusive labor practices," Nestle spokeswoman Barb Skoog said.

CAMPAIGN FOR LABOR RIGHTS
Grassroots Mobilizing Department of the U.S. Anti-Sweatshop Movement

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Two Reasons to Think Twice about Nestle:

Not only has Nestle been long criticized for employing child labor in their cocoa production, two Nestle unionists were murdered in the last month for defending their rights as workers.

DEMAND JUSTICE FOR NESTLE WORKERS! BUY FAIR TRADE CHOCOLATE!

[Information for this alert comes from Bagong Alyansang Makabayan - USA (BAYAN-USA) and the International Labor Rights Fund]

Please find below:

*Report on the murder of Nestle Union leader Diosdado Fortuna
*ACTION
*Fair Trade Chocolate Campaign

Report on the murder of Nestle Union leader Diosdado Fortuna:

The brutal killing of Nestle Union leader Diosdado "Ka Fort" Fortuna on Sept. 22, 2005, is the latest link in the chain of politically-motivated killings that have sprung in tandem with the undeclared martial law in the Philippines. It is also the latest blow delivered by the infamous Swiss-owned Nestle Corporation, notorious for the consistent and international exploitation and repression of its own workers. Combined, the oppression of the multinational corporation and the state forces has unleashed the bloodshed of Filipino workers who are currently enduring a 3-year strike in the Nestle Plant in Cabuyao, Laguna, Philippines. For background information on the strike go to:

A day after the 33rd anniversary of the declaration of martial law in the Philippines, Diosdado Fortuna, chairperson of the Kilusang Mayo Uno (KMU) regional chapter of the Pagkakaisa ng mga Manggagawa sa Timog Katagalugan (PAMANTIK-KMU) or the Solidarity of Workers in Southern Tagalog, was killed by unidentified motorcycle-riding gunmen on his way home. Fortuna was shot near Sagara factory in Paciano, Calamba. He had just presided over an All-Leaders meeting of KMU federations and went directly to the Nestle picket line.

Two gunshot wounds in the chest felled Fortuna. Bystanders rushed him to the hospital where he was pronounced dead on arrival at the Calamba Provincial Hospital. The bullets entered his back and exited through his right chest, ripping his heart and injuring his liver and spleen. The killers made sure that

Alcuni strumenti specifici

- Investimenti compensativi (*Zero C emission*)
- Supporto ai dipendenti impegnati in volontariato
- Cause related marketing
- *Sponsoring* o finanziamenti ad investimenti sociali

F. orientata a risolvere problemi creati dall'azienda

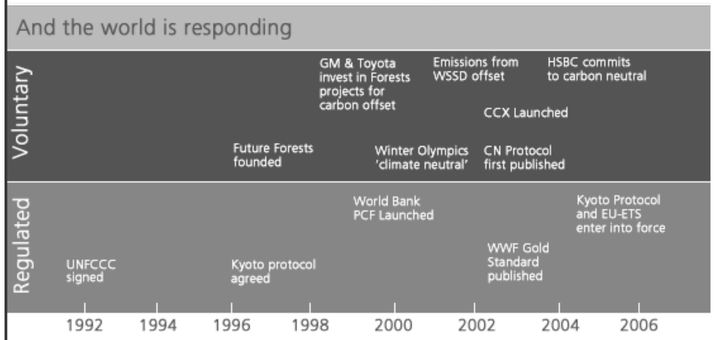
↓

F. orientata a risolvere problemi ed esigenze di alcuni *stakeholders*

↓

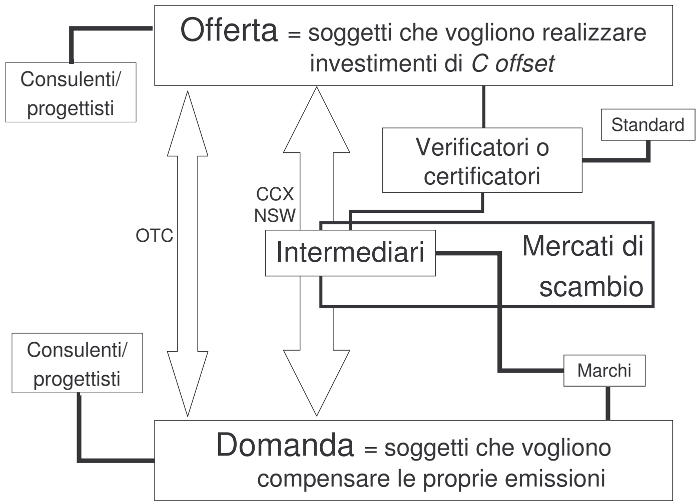
F. orientata al benessere sociale

Investimenti compensativi



Interventi di carattere volontario

- maggior flessibilità e una maggior gamma di interventi
- programmazione di interventi di riduzione delle emissioni legate ai fenomeni della deforestazione e della degradazione delle foreste (nel gergo *Reducing Emisssions from Deforestation and Degradation of Forest*, REDD), che sono all'origine del 20% circa delle emissioni globali di gas-serra
- interventi favoriti da "agenzie di servizio" che mettono in relazione domanda ed offerta

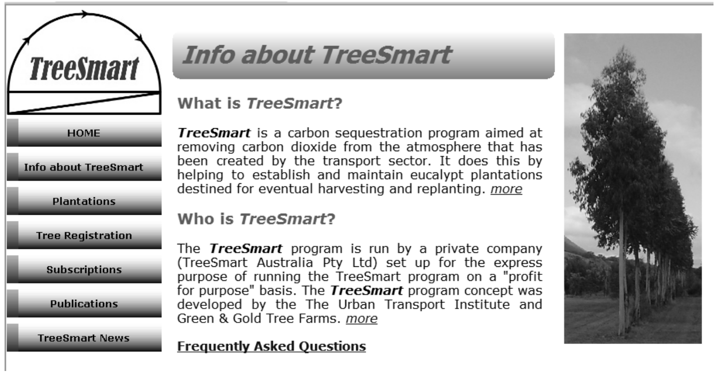


Intermediari

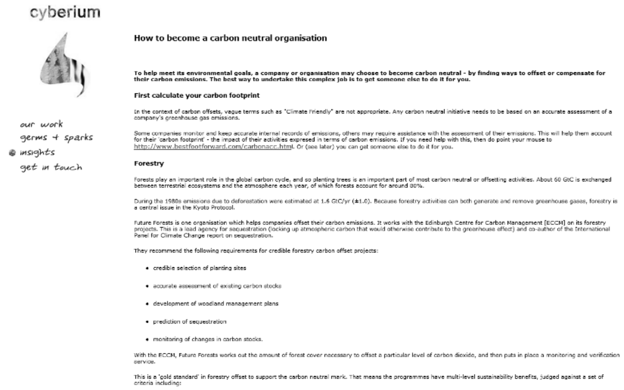
Carbon Neutral Company

(ex Future Forests)

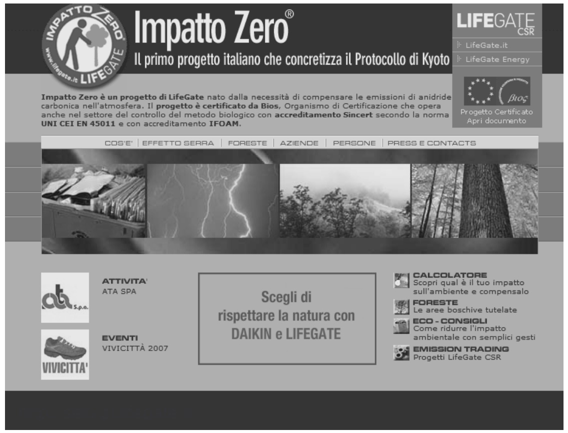
http://www.carbonneutral.com/



http://www.treesmart.com.au/



www.cyberium.co.uk/carbonneutral.htm



Autobonfund.org USA	$4,30-5,50
e-BlueHorizons USA	$5,00
Greenfleet Australia	$7,00-7,50
DrivingGreen Irland	$8,00
Terrapass USA	$8,80-11,00
Solar Electric Light Fund USA	$10,00
Autobon Clear United Kingdom	$17,00
Autobon Neutral Company United Kingdom	$13,00-27,00
Native Energy USA	$13,20
Climate Friendly Australia	$16,00-19,00
SUSAtainable travel International USA, Svitzerland	$18,00
Trees for Life United Kingdom	$20,00 appox.
Grow a Forest United Kingdom	$22,00 & Up
Bonneville Environmental Foundation USA	$29,00
Myclimate Svitzerland	$30,00

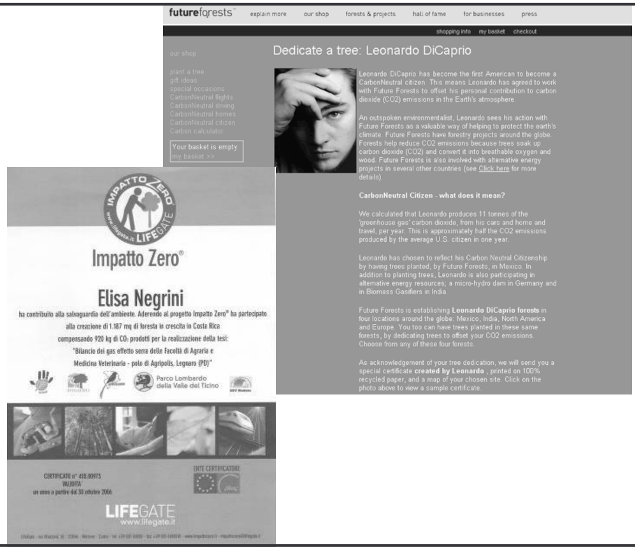
Brookers che offrono progetti di C *offset*

http://www.ecobusinesslinks.com

Esempi

Due utilitarie sono vendute nel Regno Unito con uno speciale *bonus: "carbon neutral driving*"
= all'acquirente è assicurato che una organizzazione non-governativa mette a dimora 20 piante forestali, che teoricamente dovrebbero essere in grado di assorbire una equivalente quantità di carbonio emessa dall'automobile.

L'investimento realizzato in Ungheria per compensare le emissioni della Santa Sede. Due aziende, la statunitense Planktos e l'ungherese Klimafa, su base volontaria hanno deciso di compensare le emissioni di anidride carbonica prodotte dal Vaticano nel 2007. Grazie ad un inventario si è arrivati a stimare tali emissioni in 7.500 tonnellate di anidride carbonica all'anno. Verrà quindi realizzata una piantagione in Ungheria di 15 ettari in grado di assorbire, nel corso della sua crescita secolare, i gas serra emessi dal Vaticano nel 2007.



VERs (*Verified Emission Reductions)*

- I crediti di carbonio creati per il mercato degli interventi volontari sono generalmente chiamati **VERs (*Verified Emission Reductions*).**

  1 t CO_2 = 1 VER.

Il mercato più ampio dei VERs è il **Chicago Climate Exchage** (**CCX**).
Il prezzo di una quota per interventi compensativi nel **mercato volontario** (CCX) è di circa **5 $** (**3,2 €**), mentre quello delle **quote nell'ETS** è di **35 $** (**22,1 €**)

Chicago Climate Exchange per gli impegni volontari

http://www.chicagoclimatex.com/

Criticità delle iniziative in sè

- la verifica della **permanenza degli effetti**: verificarsi di fenomeni che determinano il ritorno in atmosfera del C fissato (ad esempio: incendi, schianti, danni causati da attacchi di insetti, ecc.);
- il rispetto del **criterio dell'addizionalità** degli investimenti realizzati in relazione alle condizioni ordinarie di gestione, cioè dello scenario "*business as usual*";
- la necessità di evitare **effetti collaterali di segno opposto** a quelli dell'investimento compensativo realizzato e da questo dipendenti, il problema definito del "*leakage*"

Criticità delle iniziative in sè

- **complessità tecnica e al costo economico delle attività di inventariazione e monitoraggio**
- **rischio di privilegiare gli interventi su grandi superfici** dove è facile realizzare economie di scala negli investimenti e nella valutazione dei relativi effetti, "spiazzando" quindi gli interventi su piccola scala.

Va trovato un **corretto equilibrio** tra grandi progetti (ottimi effetti di immagine ed economie di gestione) e a micro-realizzazioni (effetti più diffusi, maggiore controllo sociale delle popolazioni interessate ma costi di gestione e monitoraggio più alti)

Criticità nell'azione di controllo

Due problemi:

- Gli standard?
  - → **certificazione dei sistema di buona gestione forestale** in base allo standard del *Forest Stewardship Council* (FSC) e, recentemente, per le attività forestali nel CCX lo standard del *Programme for the Endorsement of Forest Certification* (PEFC) *Schemes*.
  - → certificazione della capacità fissativa: **due standard specifici relativi ai progetti forestali compensativi** (il *Climate, Community and Biodiversity Standard* e il *CabonFix Standard*)
- chi controlla?
  - → (dichiarazioni di conformità), attestazioni, certificazioni

Summary forestry carbon standards 2008

Standard	CCB Standards	CarbonFix Standard	Plan Vivo System and Standards	Voluntary Carbon Standard (AFOLU)
Background				
Goals	Net positive climate, community and biodiversity benefits	High quality carbon credits from sustainably managed forests	Supply of carbon credits from rural communities in developing countries promoting sustainable development	Creation of credible ex-post carbon credits
Project types	All land-based projects	Projects converting non-forest to forest	Aff./Reforestation, Agro-forestry, IFM, REDD	Aff./Reforest./Reveg., ALM, IFM, REDD
Types of carbon credits	N/A	Ex-ante	Ex-ante & Ex-post	Ex-post
Eligibility				
Project Start Date	No restrictions	11th December 1997	No restrictions	No restrictions
Project Location	Internationally	Internationally	Internationally	Internationally
Additionality				
Testing methods	A/R CDM / CCBA approved methodologies	A/R CDM / Financial analysis	Barrier analysis / Common practice / A/R CDM	A/R CDM / Approved VCS methodologies
Methodologies to determine and quantify CO_2				
Baseline, Leakage, CO_2-Fixation, Monitoring	A/R CDM / CCBA approved methodologies	CFS methodology	Project specific methodologies / A/R CDM	A/R CDM / Approved VCS methodologies
Permanence				
Risk buffer	-	30 %	Minimum 10 %	10 - 60 %
Socio-economic and environmental co-benefits				
Socio-economic benefits	★★★	★★	★★★	★
Environmental benefits	★★★	★★	★★	★
Certification				
Verification intervals	5 yearly	2 - 5 yearly	Recommended 3 - 5 yearly	5 yearly financial incentive
Accredited 3rd parties	✓	✓	✓ after issuance of carbon credits	✓
Certification time period	2 - 6 months	3 - 6 months	3 - 18 months	2 - 4 months
Cost & Fees				
Validation	5 000 - 40 000 US$	1 500 € (2 050 US$)	5 000 - 12 500 US$	15 000 - 30 000 US$
Verification		8 000 - 15 000 € (10 900 - 20 500 US$) +CCBS 2 000 - 5 000 € (2 700-6 800 US$)	15 000 - 30 000 US$	15 000 - 30 000 US$
CO_2 certificates fees	-	0.50 € (0.68 US$) per sold VER	0.30 US$ per sold VER	0.04 US$ per issued VER
Supply of *climate forestation projects* 2009				
Registered projects	5	1	3	-
Projects in the pipeline	8	5	2	-
Carbon Registries & Prevention of double counting				
Carbon registry	-	Online registry	Online registry	APX, Caisse des Depots, TZ1, BNYM
Transparency				
Publicly available project information	★★	★★★	★★	★
CO_2 certificates prices				
Expected tCO_2 prices in 2009	Premium prices	10 - 20 € (14 - 27 US$)	8 - 30 US$	12 - 18 US$

★ The stars are set in relation to the requirements of each standard. The more stars, the higher the transparency and co-benefits level of a standard.

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http://www.carbonpositive.net/

http://www.sinkswatch.org/

http://www.cheatneutral.com/

Cause-related marketing

= una modalità del marketing che comporta impegno comunie di una organizzazione "*for profit*" e di una "*non-profit*" per esigenze e interessi comuni.

Il termine è stato impiegato la prima volta per descrivere la campagna dell'American Express nel 1983 per restaurare la Statua della Libertà a NY

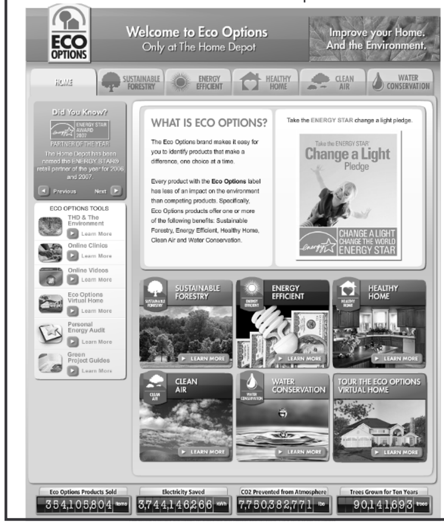
Tipologie di *cause related marketing*

- Specifico per prodotto, servizio e transazione
- Promozione di un messaggio comune
- Concessione di licenze di prodotto, autorizzazione all'impiego di *brand* e certificati
- *Partnerships* locali
- Programmi a favore dei dipendenti

Bioforest

- Dal 1998
- Valcucine SPA
- Membri: 30 aziende (Valcucine, Foppapedretti, AEF, Franke, …)
- Investimenti: 580,000 €

http://www6.homedepot.com/ecooptions/index.html?



http://www.homedepotfoundation.org/support.html

3. Conclusioni

- Dalla volontarietà alla *due diligence* e alla *product liability:* la RSI da scelta proattiva e obbligo morale a requisito per stare sul mercato
- Quali i futuri vantaggi competitivi dell'industria del legno italiana?