



Maplecroft  
Maplecroft House  
Bath Road  
Bradford on Avon  
BA15 2PE  
United Kingdom

T +44 (0) 1225 863 882  
F +44 (0) 1225 864 950

<http://www.maplecroft.net>

Company report review

Reebok

Human Rights Report 2005

Presented by: the Ethical Insight team at  
Maplecroft

## Contents

1	Company background .....	3
2	Reporting practices .....	3
	2.1 Materiality.....	3
	2.2 Transparency .....	3
	2.3 Comparability .....	4
	2.4 Assurance and verification .....	5
3	Management structure .....	5
4	Certification .....	5
5	Review of core issues .....	6
	5.1 Overall human rights programme.....	6
	5.1.1 Position .....	6
	5.1.2 Programme .....	6
	5.1.3 Performance.....	8
	5.2 Focus issues .....	8
	5.2.1 Freedom of association in China.....	8
	5.2.2 Eradicating child labour in soccer ball production .....	8
6	Ethical Insight's comment .....	9
7	Appendices .....	10
	7.1 Maplecroft's Ethical Insight report review criteria.....	10
	7.2 Previous Ethical Insight report reviews .....	11
	7.3 Ethical Insight's sustainability reporting services .....	12

### Note

This review is based on information contained in the PDF download version of Reebok's [Human Rights Report 2005](#). This review is intended as a summary only and does not provide full and complete discussion of all the issues contained in the report.

## 1 Company background

Headquartered in the US, Reebok is worldwide designer, marketer and distributor of sports, fitness and casual footwear, apparel and equipment under the Reebok, Rockport, CCM, Jofa, Koho and Greg Norman brands. Reebok announced in August 2005 that it would be merging with adidas.

The present 78-page report is the most comprehensive publication to date highlighting the company's human rights programme, leaving little more to be desired in terms of the detail of disclosure. The way in which issues are discussed and analysed, and the inclusion of internal and external stakeholder voices, make for a highly informative and engaging read. Sadly, there is no indication of when readers can expect the next report in which Reebok is encouraged to examine the findings of a number of cutting-edge pilot projects undertaken in 2005. These include new approaches to traditional factory auditing, freedom of association in China and the eradication of child labour in soccer production.

## 2 Reporting practices

### 2.1 Materiality

The report focuses on Reebok's human rights programme, particularly its efforts to improve the working conditions of factory employees in the supply chain. A statement from the company's Chairman and CEO, Paul Fireman, offers some insight into why Reebok has chosen to champion the cause of human rights and the significance of this issue from a business perspective: 'This work helps us define who we are, engenders trust in our brand and creates a culture of pride among Reebok employees,' he says. Reebok also believes that the productivity and quality of products is likely to be improved if factory workers believe that their rights will be protected by virtue of Reebok's involvement in the workplace. The report lacks a detailed analysis of the business case and no attempt is made to quantify business benefits or prioritise certain issues over others. This is understandable – to do so could be seen as disingenuous – but impact assessment in areas such as community investment could help drive improvements.

The report appropriately covers the full spectrum of human rights issues, including health and safety, forced/compulsory labour, child labour, freedom of association, harassment and discrimination, fair wages and working hours etc. Reebok discusses the particular challenges of detecting and dealing with different issues. Commendably, Reebok has also attempted to show the contributing root causes of human rights abuses in the broadest context, identifying the conditions not only within the factory, but also at the industry-, country-, and policy-levels that influence the risk of non-compliance. Reebok could go further in this work by highlighting those conditions over which it has influence and responsibility, direct or indirect. The report also makes a good attempt to focus on the company's approach to issues of particular concern, such as freedom of association in China and child labour in the manufacture of soccer balls. Reebok is encouraged to discuss the company's approach to additional issues or areas of high risk in future reports.

### 2.2 Transparency

Reebok's report shows an outstanding commitment to transparency which makes for an engaging read. Most notably, details of the coverage and findings of factory assessments are disclosed in full, accompanied by an analysis of compliance violations by type of issue and factory. The report acknowledges the complexity of the issues, the challenges that remain to be addressed and the shortcomings of traditional monitoring. Some issues, for example, are more readily detectable than others and in some cases were found to reappear after having been addressed previously. Reebok provides substantive information and quantifiable data in presenting steps taken as part of a new approach to auditing, known as the 'Sustainability Process' (or 'S-Process'), for example relating to a pilot programme and capacity building which will hopefully be followed up in future reports.

The inclusion in the report of text messages received by Reebok human rights field staff over a two month period in 2005, reprinted verbatim, is extremely powerful. The messages are an indication not only of continuing human rights challenges, but also of Reebok's success in winning the trust of workers and empowering them to raise issues of concern. Other stakeholder voices are also captured in the report. Testimonials from Reebok auditors in China and South America provide a fascinating human account of the challenges of ensuring the trust of employees during audits. 'There are times when, despite every reassurance, I am faced with either closed mouths or false praise for management,' admits the Americas regional manager for human rights. Non-government organisations (NGO) provide frank comment on Reebok's activities on specific issues/areas, such as workplace allegations at factories in Honduras and Bangladesh and freedom of association in China. The honest inclusion of criticism as well as praise adds to the credibility of external input in the report which in some cases is a powerful endorsement of Reebok's work. The 'Nine years ago we had a bad relationship with Reebok,' says a Chinese NGO. 'Through collaboration we now know they are not doing it just for show. They are truly willing to push boundaries beyond policy-style monitoring.'

The report could go further in its disclosure of public policy advocacy. Reebok states that its international trade counsel lobbies governments to reduce trade restrictions and barriers to trade, except in countries such as Burma where it considers human rights infringements to be too severe. Further details on lobbying activities during the reporting year would also be of interest.

### 2.3 Comparability

Reebok says it relied heavily on the Global Reporting Initiative (GRI) framework in producing its report. The company was not able, however, to benchmark GRI indicators against the content of the report as guidelines for the footwear and apparel industry are in the process of being developed. Reebok is encouraged to report in accordance with the sector guidelines once they are finalised.

Reebok is a founding member of the Fair Labour Association (FLA) – a multi-stakeholder coalition of industry, NGOs and academics. Participation in the FLA requires a commitment to conduct extensive internal and external monitoring, public reporting and participation in the FLA's third-party complaint system. As a result, the FLA is a powerful mechanism for expanding the number of brands and retailers that provide verified, comparable information. Reebok can be commended for being the first company to achieve FLA accreditation for its programme to improve conditions for footwear factory workers in April 2004, and for its apparel compliance programme in June 2005.

The report contains substantial quantifiable data, particularly relating to the coverage and findings of factory audits. This information is vital to identify where improvements are necessary and allow lessons to be drawn by others in the industry. A set of objectives and supporting actions are highlighted in the final section of the report, although these are not time-bound and in some cases could be more specific. They could also incorporate more clearly the follow-up to pilot project and other initiatives begun in 2005 referred to in the body of the report. Reebok is also encouraged to consider adopting key performance indicators which have not yet been identified. Overall, there is a need to present information in a more easily accessible format, such as summary tables of key highlights etc.

## 2.4 Assurance and verification

Reebok has opted not to provide assurance for its report which would, exceptionally, appear to be justified for two main reasons. First, Reebok participates in the Fair Labour Association (FLA) – an independent multi-sector coalition which oversees the company's compliance programme and reports publicly on its efforts. Indeed, substantial information on the activities and metrics used by Reebok and the FLA in measuring the performance of the company's human rights programme are presented in the report. The FLA's recent accreditation of Reebok's compliance programme for branded footwear and apparel builds further credibility.

Second, while a report review committee can often provide helpful feedback, the report already captures a number of external stakeholder voices, including those of specialist non-government organisations working on particular areas/issues. A review committee could nonetheless provide a means of engaging and informing a broader range of opinion formers about the companies activities (government and non-government organisations, academics etc.).

## 3 Management structure

In the opening statement of the report, Reebok's Chairman and CEO, Paul Fireman, asks the rhetorical question, 'Can a brand in a competitive market really afford to care about human rights?' Perhaps the best indication that this is indeed the case at Reebok is the existence of a senior-management level position (that is, Vice President) with accountability for the human rights programme, heading up a human rights team based at headquarters. Indeed, Reebok is thought to be the first company to have established a dedicated human rights department. In future reports, Reebok is encouraged to outline the work programme of the human rights' team during the reporting year, as well as issues to have reached the attention of the company's Executive Committee.

Reebok goes further than most in attempting to demonstrate how the human rights programme is integrated within the business. First, responsibility is assigned to employees at lower management levels – regional managers are responsible for regional performance and separate country managers direct field staff. There is also a group of dedicated human rights field staff in place. Indeed, the report provides details of the number (22) and location of field staff, situated in regions which produce a high percentage of Reebok goods and where the risk of non-compliance is high. More than half of all field staff are based predominantly in south-east Asia (Cambodia, China, Hong Kong, Macao, Malaysia, Philippines, Taiwan and Vietnam). Second, the report attempts to show how the human rights team supports and informs the sourcing and production teams, including a timeline of a typical product cycle and how human rights are integrated into the process.

It appears that Reebok dedicated particular attention to its corporate social responsibility programme more broadly in 2005 with the establishment of a Leadership Taskforce, assigned to review relevant policies and activities and make recommendations. It is good to see that this process is being carried out as a cross-departmental initiative, involving the heads of Human Rights, Global Operations, Human Resources, Marketing etc. Reebok will hopefully report on progress made and lessons learned from this process in future reports.

## 4 Certification

Reebok's programme to improve conditions for footwear factory workers was accredited by the Fair Labour Association in April 2004. Reebok was the first company to receive this designation. In June 2005, Reebok's apparel compliance programme also received FLA accreditation.

## 5 Review of core issues

### 5.1 Overall human rights programme

Reebok's 78-page human rights report is probably the most comprehensive publication to date of any corporate human rights programme. Specifically, the report provides detailed information on the location and nature of Reebok's supplier relationships; the standards and implementation of its human rights programme, including the personal accounts of two Reebok auditors in the field; the development of a new approach, beyond factory assessment, to improving workplace conditions; and probably the most detailed disclosure of the findings of supplier audits of any company to date. The report also includes a series of essays on a number of particularly pertinent issues, such as freedom of association in China, child labour in the manufacture of soccer balls, and working hours and wages. Finally, the report covers Reebok's Human Rights Award and community investment in the area of human rights.

To Reebok's credit, the report succeeds in providing extensive detail whilst steering clear of superfluous, irrelevant information. However, the accessibility of information could be improved with the use of summary pages of key highlights etc.

#### 5.1.1 Position

Reebok considers itself a leading light in the corporate human rights arena, having actively supported human rights since underwriting the costs of Amnesty International's 'Human Rights Now!' concert to raise awareness of the human rights on the 40<sup>th</sup> anniversary of the UN Universal Declaration of Human Rights (UDHR) in 1988.

The company's policy stance certainly adds weight to this impression. Reebok's Charter begins with the affirmation that 'We stand for human rights throughout the world,' although there is no explicit reference to the UDHR. Reebok was the first in the industry to adopt a code of conduct on these issues, namely the Human Rights Production Standards which are based on the covenants of the International Labour Organisation (ILO).<sup>1</sup>

#### 5.1.2 Programme

Reebok supports a number of initiatives to raise awareness and encourage human rights activism externally, with lasting impact. In the 1990s, Reebok helped to establish WITNESS, a non-profit organisation which places cameras and computers in the hands of activists and is today highly regarded in the human rights field. The report details the latest winners of Reebok's annual Human Rights Awards, established in the late 1980s, and the recently launched Young Activist Programme aiming to mobilise young people to human rights activism. Reebok's Human Rights Foundation issued grants in the region of \$1.5 million in 2005.

Perhaps a better indication of Reebok's commitment to human rights is found in its efforts to embed its principles internally and integrate them within the day-to-day business. Here again, Reebok's programme demonstrates leadership in the field. Indeed, Reebok has developed one of the most extensive labour standards' programmes in the industry. The report provides a detailed insight into the programme in place, as well as a new approach to auditing that is currently being developed.

While factory auditing has remained a key element of Reebok's human rights programme since the early 1990s, the report highlights a number of other approaches that have since been adopted:

- **Factory assessments** – Regularly auditing factories in high-risk areas, supported by independent monitoring by the Fair Labour Association (FLA). A 'threshold audit' establishes whether a new factory is good enough to be approved, and a 'sustainable compliance programme' maintains/improves standards amongst existing suppliers.
- **Education** – Providing guidance and training to business partners on compliance.

---

<sup>1</sup> Reebok's Human Rights Production Standards cover non-discrimination; working hours/overtime; no forced/compulsory labour; fair wages and benefits; no child labour; freedom of association; non-harassment; safe and healthy working environment; non-retaliation policy.

- **Remediation** – Engaging with factory management to develop plans for improvement and resolve compliance issues.
- **Business integration** – Working with Reebok's supply chain team to ensure their procedures support human rights goals.
- **Collaborations** – Partnering with workers, worker representatives, NGOs, other brands and academics to help understand local labour conditions and explore solutions to improve human rights. Notably, Reebok uses Fair Factories Clearinghouse to manage and share non-competitive information on supplier lists and factory workplace conditions.
- **Independent assessment** – Participating in and reporting annually to the FLA, of which Reebok was a founding member.
- **Prevention** – Helping workers and managers resolve issues better between themselves.
- **Advocacy** – Working with stakeholders to strengthen implementation and enforcement of labour laws in key areas of business presence.

Given the size of the supply chain, the question of how to prioritise work is clearly an important one and is addressed directly in the report. Apparently, field staff are strategically located to focus resources on facilities that produce a high percentage of Reebok products or a high risk of non-compliance – this is substantiated by a table of the exact number and location of field staff. The report is similarly rigorous in identifying the main considerations in determining risk of non-compliance, including compliance history, country conditions, direct/indirect relationship etc.

The level of detail regarding factory assessment methodology and follow up on non-compliance leaves little to be desired. A factory compliance cycle graphically illustrates each stage of the process for new and existing factories alike. Further, testimonials by regional managers for the human rights programme in China and South America provide an insight into how audits are carried out in practice, and the challenges of winning employee trust. Follow-up on non-compliance is based on a 'plan of action' and a 'corrective action plan' outlined in the report – field staff decide on the form of verification required for a case to be closed. It is a pity that cases of reoccurrence of violations do not appear to be monitored specifically as this could highlight systemic problems.

### Towards a new approach

A separate section of the report is dedicated to a discussion of Reebok's early steps in developing a new approach to sustainable compliance, showing Reebok to be at the cutting edge of progress in this area. The report affirms the opinion expressed by many non-government organisations regarding the limitations of traditional audits. Specifically, the report recognises that audits can be unreliable as some issues are easier to detect; focus on a point in time, failing to recognise incremental change; and encourage a short-term response, as improvements are implemented from the top-down and often lack the support of appropriate systems. Further, Reebok also highlights the limitations of its own influence in an impressive attempt to identify the contributing root causes of non-compliance in the full context of a factory's operations – that is, including factors within the factory itself and also externally, such as industry conditions, country conditions and international trade practices. Reebok is encouraged to go further in this work towards establishing those areas in which the company has influence and responsibility, both directly and indirectly.

The upshot of this recognition of the limitations of traditional auditing is the so-called 'Sustainability Process', or 'S-Process' which incorporates the latest thinking on best-practice in this area, notably a more collaborative approach that focuses on systems rather than specific instances of non-compliance. Reebok plans to continue pilot tests of the programme, carried out in nine countries in 2005, and is encouraged to report on its findings, as well as efforts to share learning across the industry.

### 5.1.3 Performance

In a separate section of the report, Reebok provides extensive detail on the coverage and findings of factory audits, describing where assessments have taken place, issues of non-compliance and the company's response. Reebok demonstrates a commitment to transparency in publishing a chart which discloses in full the number of cases found, audited and closed of compliance violations for each area of human rights across all the regions in which it operates. The chart is somewhat difficult to read but data are graphically well presented elsewhere to simplify interpretation. For example, a bar chart shows the percentage of factories audited in each country in 2005, and a pie chart shows compliance violations by issue. Interestingly, most of the instances of non-compliance (39%) correspond to health and safety issues, followed by fair wages (15%), hours of work and overtime (13%). Elsewhere in the report Reebok confirms that independent audits conducted by the Fair Labour Association on 3-5% of factories are largely consistent with its own findings.

To its credit and in spite of the mass of quantifiable data, Reebok acknowledges that 'factory assessments are not an exact science and the data from them should not be taken as highly accurate.' Notably, Reebok believes that violations of freedom of association, harassment and abuse, and non-discrimination are more widespread than its data suggest due to difficulties in detecting non-compliance.

The report could go further in its analysis of Reebok's measures of remediation, and their impact over time. In 2005, a total of 4281 non-compliance issues were closed, but as many as 4288 remained open and the reoccurrence of violations does not appear to be specifically monitored. The report also does not include the results of a pilot programme of the company's new 'S-Process' approach to auditing. A comparative study of the findings of the conventional and modern approaches could be of interest in clarifying the reliability of traditional audits and deciding how to proceed.

## 5.2 Focus issues

In a series of essays, Reebok focuses on a number of human rights issues of particular concern – two such issues are selected for review below. In addition to outlining the issue and Reebok's approach, these essays include comment from non-government organisations working in the field and/or in partnership with Reebok. This approach, balancing internal and external perspectives, is insightful and strengthens the credibility of reporting. Reebok is encouraged to develop this approach further, for example by examining the impact of collaboration not just with NGOs but other private sector companies.

### 5.2.1 Freedom of association in China

Reebok identifies freedom of association as the most difficult issue for it to address. In the face of a range of political, legal and economic constraints to freedom of association, the company has wisely adopted a flexible approach, 'tailoring our expectations to what is feasible in the local context.' This is demonstrated in an interesting case-study of Reebok's approach to the particular obstacles to freedom of association in China where independent unions are prohibited. Democratic elections of worker representatives are allowed only within the context of the state-sanctioned All China Federation of Free Trade Unions.

Reebok claims to have found it possible to establish viable worker representation within this legal framework, and has launched pilot schemes in factories with significant compliance problems. An evaluation of worker participation projects at two factories in China is being carried out in 2006. Reebok is encouraged to report on its findings, in particular assessing the link between democratic elections and improved workplace conditions. If successful, this initiative could provide a model for this industry as well as others.

### 5.2.2 Eradicating child labour in soccer ball production

Reebok's position against the use of child labour – that is, any person under the age of 15 – is written into manufacturing contracts but is known to require close inspection to be enforced. The essay documents an industry effort initiated by Reebok that resulted in a collaboration between the International Labour Organisation (ILO), the Siakot Chamber of Commerce and UNICEF to eradicate the use of child labour in Pakistan. It is particularly pertinent in light of Reebok's plans to place some of its soccer ball production in China. The initiative involves internal and external auditing, and some training, the results of which will be known in 2006. Reebok should report publicly on its findings and how they will influence plans for soccer production in China.

## 6 Ethical Insight's comment

4 ½ Star Rating: ★★ ★★ ★★

### *Reporting Practices*

**Materiality** – The report focuses on Reebok's human rights programme and appropriately covers the full spectrum of human rights issues. Reebok appears to have moved well beyond the business case for engagement in this area, and no attempt is made to quantify business benefits. Commendably, Reebok discusses the challenges of detecting and dealing with different issues, and makes a good attempt to focus on the company's approach to issues of particular concern. Reebok is encouraged to discuss the company's approach to additional issues or areas of high risk in future reports, and to go further in exploring its influence and responsibility for conditions in the broader context of a factory's operations – at the industry, country and policy levels – that affect compliance with human rights standards.

**Transparency** – Reebok's report shows an outstanding commitment to transparency which makes for an engaging read. Most notably, details of the coverage and findings of factory assessments are disclosed in full, accompanied by an analysis of compliance violations by type of issue and factory. The report acknowledges the complexity of the issues, the challenges that remain to be addressed and the shortcomings of traditional monitoring. Reebok presents steps taken as part of a new approach to auditing, known as the 'S-Process' and is encouraged to report on the outcome of a pilot programme and capacity building measures as soon as possible. External stakeholder voices are also adequately captured in the report, most powerfully those of factory workers in text messages reprinted verbatim. The report could go further in its disclosure of public policy advocacy.

**Comparability** – In producing its report, Reebok says it relied heavily on the Global Reporting Initiative (GRI) framework – the predominant international standard for corporate sustainability reporting – and is encouraged to report in accordance with the GRI's footwear and apparel industry guidelines once they are finalised. Reebok can be commended for recent accreditation of its footwear and apparel programmes by the Fair Labour Association (FLA) which acts as an effective mechanism for expanding the number of brands and retailers that provide verified, comparable information. The report contains substantial quantifiable data, particularly relating to the coverage and findings of factory audits. A set of objectives and supporting actions are also highlighted, although these are not time-bound and in some cases could be more specific. Reebok is also encouraged to consider adopting key performance indicators. Overall, there is a need to present information in a more easily accessible format, such as summary tables of key highlights etc.

### **Assurance and Verification**

Reebok has opted not to provide assurance for its report which, exceptionally, would appear to be justified given the company's participation in the Fair Labour Association which conducts some independent monitoring and public reporting, and the inclusion of external stakeholder voices throughout the report.

### *Review of human rights programme*

Since having become the first company in the industry to adopt a code of conduct on human rights, based on ILO covenants, Reebok has continued to be a leading light in the corporate human rights arena. Reebok supports a number of initiatives to raise awareness and encourage human rights activism externally, notably through its Human Rights Awards and Human Rights Foundation.

Perhaps more importantly, Reebok's internal human rights programme focusing on factory workers in the supply chain demonstrates a similar commitment. While conventional factory audits clearly remain a central element of Reebok's human rights programme, the company's early steps in developing a new approach to more sustainable compliance are at the cutting edge. The so-called 'S-Process' is based on a more collaborative approach that focuses on systems rather than specific instances of non-compliance. Reebok plans to continue pilot tests of the programme, carried out in nine countries in 2005, and is encouraged to report on its findings, as well as efforts to share learning across the industry.

Reebok provides extensive detail on the coverage and findings of factory audits, describing where assessments have taken place, issues of non-compliance and the company's response. To its credit, Reebok acknowledges the limitations of its data, notably that violations of freedom of association, harassment and abuse, and non-discrimination are likely to be more widespread than the data suggest. A comparative study of the findings of the conventional and recently piloted 'S-Process' approaches could be of interest in clarifying the reliability of traditional audits and deciding how to proceed. In particular, there appears to be a need to systematically monitor the impact of remediation measures over time.

## 7 Appendices

### 7.1 Maplecroft's Ethical Insight report review criteria

Maplecroft's Ethical Insight report reviews are based on a four-pillar framework, taking into account reporting practices, corporate responsibility management structure, management systems (policy, programme and performance), and certification. The review of management systems considers the company's core issues as identified by the company in its report and by Maplecroft on the basis of the company's industry sector. Maplecroft is currently developing a map of core issues by sector which will be available shortly. The report review criteria are not comprehensive, but are designed to highlight the most significant practices and performance within each company, as well as important omissions and areas for improvement in future reporting.

- **Reporting practices** are reviewed on the basis of four key reporting principles:
  - **Materiality:** Does the report cover all the key issues relevant to the sector? Does the report provide the context and relevance of each issue to the company? Has the company engaged with key stakeholders in identifying and exploring material issues?
  - **Transparency:** Does the report disclose regulatory non-compliance? Does the report make other sensitive or groundbreaking disclosures? Is there public reporting at the local level?
  - **Comparability:** Does the company report in accordance with the GRI guidelines or other external metrics? Have internal metrics and data collection/management systems been developed? Does the report clearly present key indicators and targets?
  - **Assurance and verification:** What type of assurance and verification are provided? What is the scope of assurance and verification? What are the feedback / results of the assurance and verification process?
- **Management structure** is assessed on the basis of three main criteria: Is there a board level CSR Committee (or equivalent) in place? Is there a dedicated CSR network in place? Has the company signed up to any best practice principles or external bodies?
- **Management systems** incorporate principles (governance level), policies (strategic level), procedure and guidance (executive level) and practise (operational level). For a selection of the company's core issues, Maplecroft reviews policy, programme and performance.
- **Certification** refers to the company's listing on sustainability indices, such as the FTSE4Good and Dow Jones; external certification such as SA8000 and ISO14001; and any external awards received during the reporting year.

## 7.2 Previous Ethical Insight report reviews

Ethical Insight includes a review of a company sustainability report in each fortnight's edition. These reviews, together with the original report, can be accessed from the Maplecroft website at <http://www.maplecroft.net>.

Previous Maplecroft reviews are as follows:

- ABN Amro Sustainability Report 2003
- Alcan Corporate Sustainability Report 2004 and 2005
- Alcatel - Sustainable Development Report 2004
- Anglo American Report to Society 2004
- BAA Annual Report 2003/2004
- BAE Systems Corporate Responsibility Report 2003
- BBC Corporate Sustainability Report 2004
- BHP Billiton Sustainability Report 2005
- BP Sustainability Review 2004
- Cadbury Schweppes Corporate and Social Responsibility Report 2004
- Citigroup Citizenship Report Review 2004
- Coca-Cola's 2004 Citizenship Report
- Commerzbank Corporate Responsibility Report 2005
- Co-operative Group corporate responsibility report 2003
- Ford Sustainability Report 2004/05
- HSBC Corporate Social Responsibility Report 2004
- Hydro Corporate Social Responsibility Annual Report 2003
- Kingfisher Social Responsibility Report 2005
- Marks & Spencer Corporate Social Responsibility Report 2005
- Merck Corporate Responsibility Report 2005
- NEC Corporate Social Responsibility Report 2005
- Nike Corporate Responsibility Report 2004
- Reebok Human Rights Report 2005
- Rio Tinto 2004 Sustainable Development Review
- Royal Bank of Scotland's Corporate Responsibility Report 2004
- Royal Mail Corporate Responsibility Report 2004
- RWE Corporate Responsibility Report 2003
- Shell Foundation 'Enterprise solutions to poverty' Report 2005
- Standard Chartered 2004 Corporate Responsibility Report
- TPG annual report 2003
- TPG Corporate Sustainability Report 2004
- Unilever Social and Environmental Reports 2004
- Vodafone Corporate Social Responsibility Report 2003/04
- Volkswagen Sustainability Report 2005/06
- WestLB Sustainability Report 2005
- Westpac Stakeholder Impact Report 2004

### 7.3 Ethical Insight's sustainability reporting services

The Ethical Insight team at Maplecroft works with global organisations across all sectors, providing a range of specialist corporate responsibility advisory services. Further details about the wider range of Maplecroft services and the Maplecroft team are available at <http://www.maplecroft.net>.

In the area of sustainability reporting, we have considerable expertise in the full range of management systems that underlie effective social and environmental reporting, including auditing, indicators, monitoring, impact assessment and performance management. Maplecroft is also experienced in report writing, verification and assurance, having contributed substantively to several award winning reports.

The Ethical Insight team is also able to provide independent assurance and verification services of the highest standard, including in accordance with GRI and AA10000 criteria.

Maplecroft has developed a number of proprietary tools to assist companies in the reporting process. Specifically, we have developed the *Principles-plus multi-audit etool*, a practical and comprehensive auditing method that brings together a host of social and environmental standards, international best practice principles and instruments of corporate citizenship in a set of worksheets. The tool is designed to help companies assess their conformance with best practice requirements and identify the specific areas in which performance can be improved. A corrective action request form assists in the performance management process.

Maplecroft has also developed a *Human rights monitoring mechanism*, a straightforward electronic human rights survey, which can be used and adapted by companies to provide a detailed picture of human rights risk in its operations around the world. The survey assesses the human rights situation and management systems in place at the country level which, together with external country and issue specific human rights research, allow for a detailed analysis of the company's risk of complicity in human rights violations, and specific recommended action points.

The Ethical Insight team comprise fully trained and experienced SA8000 and ISO14001 auditors.

Please call us or email to discuss how our award winning Ethical Insight team might help:

[info@maplecroft.com](mailto:info@maplecroft.com) or + 44 (0)1225 863882.



Maplecroft  
Maplecroft House  
Bath Road  
Bradford on Avon  
BA15 2PE  
United Kingdom

T +44 (0) 1225 863 882

F +44 (0) 1225 864 950

<http://www.maplecroft.net>