



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

Rio Tinto

2005 Sustainable development review –
'Global commitment with local solutions'

Presented by: the Ethical Insight team at Maplecroft

Contents

1	Company background	3
2	Reporting practices	3
2.1	Materiality	3
2.2	Transparency	4
2.3	Comparability	4
2.4	Assurance and verification	5
3	Management structure	5
4	Review of core issues	5
4.1	Safety	6
4.2	Community	6
4.3	Environment	7
5	Certification	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 Rio Tinto's 2005 *Sustainable development review*. The report is available at: <http://www.riotinto.com>. This review is intended as a summary only and does not provide full and complete discussion of all the issues contained in the report or on Rio Tinto's website.

1 Company background

Rio Tinto is one of the world's leading mineral finding, mining and processing companies. Major products include aluminium, copper, diamonds, energy products (coal and uranium), gold, industrial minerals (borax, titanium dioxide, salt, talc and zircon), and iron ore. The group's activities span the world but are strongly represented in Australia and North America with significant businesses in South America, Asia, Europe and southern Africa.

Rio Tinto comprises wholly owned subsidiaries, partly owned subsidiaries and joint ventures in which public shareholders, other companies or governments are partners. The different product groups are supported by global Exploration and Technology functions. These include exploration, project development and evaluation, closure planning, logistics and marketing.

In 2005, Rio Tinto employed 32,000 people, mainly concentrated in Australia and North America.

The present is Rio Tinto's tenth annual review of social and environmental performance. The printed review is the summary of the group's web-based *Sustainable development review* which contains a greater level of detail. All group level social and environmental reports from 1998 to 2005, as well as the separate reports by individual operations, are available on the group's website.

2 Reporting practices

Recommendations to Rio Tinto arising out of this review have been indicated in **bold** below.

2.1 Materiality

The report covers the majority of issues relevant to the mining and minerals sector, under separate headings for each issue. There are some aspects, however, we would expect to see from a company striving for best practice which are not contained in the report.

First of all, we would expect a review of the different product units and the challenges associated with them, particularly given that Rio Tinto is a diamond mining company. The report makes no mention of the problems associated with the diamond industry, such as **conflict diamonds** and subsequent compliance with the Kimberley Process and the **voluntary system of warranties**.

In addition, there is no information on **ethical supply chain management**, which should be a priority for a mining company. We strongly suggest inclusion of both of these issues in subsequent reports. In this respect, Rio Tinto can learn from other companies' best practices.

In addition, the issue of **community dependency** and **impacts of site closures** – while mentioned in various sections of the report – could be reported on centrally and in more detail. The group has noted this as an area of improvement, so subsequent reports should be improved in this respect. **Case studies** of successes and challenges in the application of closure standards would enhance understanding and transparency regarding this issue.

For the issues reported on – which include human rights, occupational health, the environment and economic contributions - the context and discussion of relevance is comprehensive and meaningful. Key economic, social and environmental data are presented, and performance against targets in the areas of occupational health, safety and the environment is reported on.

There is ample evidence that Rio Tinto conducts ongoing and extensive consultation with stakeholders. It states that the group's approach to corporate social responsibility rests on two pillars: 'understanding the issues which our stakeholders regard as our primary responsibilities, and closely engaging with appropriate organisations and individuals to ensure that the Group's policies and practices reflect stakeholder expectations as well as our own business interests.'

In this context, Rio Tinto employs a comparatively narrow definition of a 'stakeholder approach' in that it equates it with civil society engagement; namely partnerships with 20 environmental, educational and community based non-governmental organisations (NGOs). However, its practical approach to engagement encompasses other stakeholder groups such as local communities, which are consulted on an ongoing basis by the individual businesses.

While this constitutes an outstanding engagement effort, there is little information on systematic **engagement with other key stakeholders** such as employees, customers and suppliers. Given Rio Tinto's excellent record in promoting sustainable development across its operations, it is likely that such engagement activities – such as surveys or workshops – exist. If this is the case, subsequent reports should contain **quantitative and qualitative information** on those activities. If they do not currently exist, Rio Tinto could consider employing them to complement its existing engagement activities.

In addition, the various sections of the report could benefit from **statements by relevant stakeholders**, outlining individual concerns, how they were taken on board by Rio Tinto and which quantifiable targets resulted, as well as reports on progress so far. This would provide readers with individual 'spotlights' on engagement which could usefully supplement the case studies provided.

2.2 Transparency

Overall, the transparency of Rio Tinto's public reporting is outstanding, with well-presented and comprehensive information on all issues covered. The PDF version of the report is intended to be a summary of the web-based review which contains a greater level of detail.

The report discloses positive and negative performance in all risk areas covered. This includes reporting on accidents, workplace fatalities, fines and prosecutions for infringement of safety, occupational health and environmental regulations, significant environmental incidents and land disturbed.

One striking omission of the report relates to the company's **policies and performance regarding bribery, corruption and facilitating payments**. While this is mentioned in the business principles ('The way we work') and there is a reference to a whistle-blowing mechanism, no detail is given on this. Also, there is no information on the number of employees found to be in violation of Rio Tinto's business principles as regards corruption and bribery. Case studies of how compliance mechanisms operate in practice and specific challenges would also be of value.

This is especially significant as the update to the 2002 GRI Guidelines, the **G3 Guidelines** (expected to be released in October 2006), will contain a section on corruption. Companies reporting in accordance with G3 – which Rio Tinto should consider in order to remain on the leading edge of its sector – will need to report on organisation-wide goals and risk analysis in this area, as well as performance against the goals.

Rio Tinto should consider reporting in more detail on its **engagement with suppliers and subcontractors**, especially considering that the group has operations in developing countries. It is unclear from the report whether Rio Tinto has a code of conduct for suppliers and subcontractors, which would be worth knowing. If no **code of conduct** exists, we strongly recommend that Rio Tinto consider introducing one in order to extend its excellent sustainable development work to the supply chain.

2.3 Comparability

The 2005 report is the group's first which is produced 'in accordance with' the Global Reporting Initiative (GRI) 2002 guidelines and the 2005 Mining and Metals Sector Supplement, providing for excellent comparability. To be able to claim accordance with the GRI guidelines, a report must fulfil a number of conditions such as a GRI content index, reporting which is consistent with the GRI guidelines and principles, and a prescribed CEO statement. Rio Tinto's 2005 report meets all these conditions and the group is one of 156 companies recognised worldwide by the GRI as being 'in accordance' with the guidelines. This is indicative of the group's commitment to being a leader in the sustainability field, as is membership of the International Council on Mining and Metals (ICMM) and subsequent involvement in producing the 2005 mining and metals supplement.

In terms of the data presented, comparability is excellent, with the previous years' figures available for each key performance indicator. A summary table presents all sustainable development data for 2005 and the two previous years, allowing for easy comparison and a 'one stop' overview of all relevant data.

There is a clear commitment to continuous improvement, and 2003-2008 health, safety and environment targets are clearly presented. The 'traffic light' system for targets met or not met, including indications of overall trends since 2001 and explanatory comments, is very useful in terms of clarity and transparency.

Rio Tinto's reporting is outstanding in that each business publishes a separate social and environmental report or sustainable development report which includes specific performance targets. This is exceptional

and demonstrates firm commitment to best practice and stakeholder engagement at the local level. Future reports could, however, contain more information on internal and external **assurance processes** from the individual business level up to the corporate level. While further information is available on the website, the report's transparency and credibility as a standalone document would be enhanced by a greater level of detail.

To give an even more meaningful context to the figures presented, Rio Tinto could consider mapping its performance and targets against **peer companies**.

2.4 Assurance and verification

Rio Tinto's report is externally assured by Environmental Resources Management (ERM), a provider of environmental and social consulting services, against the group's non-financial policies incorporated in 'The way we work'. The assurance process included desk-based screening of performance data, as well as visits to selected sites, a review of data collection and internal verification processes at corporate offices in the UK and Australia and a review of the contents of the 2005 report. Key observations and recommendations are contained in the report (as is the group's response to the previous year's recommendations), which represents a higher level of transparency than a pure auditor assurance statement.

Without a doubt, this signals the company's dedication to independent verification, transparency and continuous improvement. Third-party assurance is not confined to this approach, however. Rio Tinto could go beyond its current assurance process and consider seeking **assurance from a multi-stakeholder panel**, including for example recognised NGO experts, employees or community representatives. Stakeholder comments on specific issues could be included in the report and provide useful additional suggestions for improvement.

In addition, Rio Tinto could consider assurance against AccountAbility's **AA1000 Assurance Standard**, as well as the **GRI**, which would provide additional stakeholder reassurance and could usefully complement the existing procedure.

3 Management structure

Rio Tinto's chief executive is accountable for the group's financial, social and environmental results. At Board level, the Committee on social and environmental accountability (CSEA) reviews the effectiveness of the policies and procedures in 'The way we work' not covered by other board committees, and in particular those relating to health, safety, environment and social issues. In addition, there is a Sustainable Development Leadership Panel (SDLP) of senior executives, which was formed in 2004 to 'set the direction, priorities and strategy for Rio Tinto's contribution to sustainable development.'

It is not entirely clear from the report what the **lines of responsibility regarding governance and reporting** from the individual business units up to corporate level are. A **diagram** within the corporate governance section could increase transparency in this respect. This section could also usefully aggregate the above information – which at the moment is dispersed in the report – for ease of reference.

Rio Tinto is signed up to the UN Global Compact. In addition, it supports a variety of international standards and accords, such as the UN Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, the ILO Declaration on Fundamental Principles and Rights at Work, as well as the Kimberley Process. This information is only available on the company's website and no **additional information as to the nature of the support or activities** is given. While membership and support for these principles demonstrates a commitment to best practice, more detail on the nature of the support would increase transparency and credibility on the part of stakeholders.

4 Review of core issues

Following on from a discussion of the management approach to sustainable development at Rio Tinto, the report is comprised of nine main sections which correspond to the core corporate policies contained in 'The way we work'. Subsequently, three issues relevant to the sector will be discussed in detail:

- Safety

- Community
- Environment

4.1 Safety

4.1.1 Policy

Safety is a core value and a major priority for Rio Tinto. The group believes that all injuries are preventable and has a goal of achieving zero injuries. The group's focus is on visible leadership, setting demanding but achievable targets, identifying and managing risk, achieving full compliance with the Rio Tinto Safety Standards, auditing performance against these standards, rigorous root cause analysis of incidents and near misses, and the sharing of learnings and leading practices through the group.

4.1.2 Programmes

Rio Tinto's programme of interactive behavioural audits or safety interactions is based on DuPont's Safety Management Audit Training (SMAT) programme. The process involves managers, supervisors and superintendents being present in the workplace and actively discussing safety with employees. These safety interactions are used throughout Rio Tinto and are contributing to the improvements in the group's safety record.

Hazard assessments and incident investigations complete the group's safety system.

4.1.3 Performance

Comparable year-on-year data is provided for the all injury frequency rate (AIFR) and the lost time injury frequency rate (LTIFR), both of which have consistently improved since 1998. In addition, fatalities and fines for infringement of safety regulations are reported on.

Specific targets have been defined in the 'Performance against targets' section of the report. It is acknowledged that the improvement in AIFR is behind the targeted trajectory, which constitutes excellent transparency in reporting: Rio Tinto need not have mentioned this as it is not obvious from the aggregated 2003-2008 target.

For ease of reference, performance **targets** should be included in the **relevant section** of the report.

Rio Tinto should also consider including **data on accidents involving members of the public** or non-company property, especially since it acknowledges that vehicles and driving are a source of risk to employees. If no such accidents have taken place, this is commendable and should be mentioned in the report.

4.2 Community

4.2.1 Policy

As Rio Tinto businesses have social environmental and economic effects on the regions and communities in which they operate, the group needs to build an understanding of the implications, benefits and opportunities that its actions exert on local communities and the overall economy.

To do this, a Communities standard has been developed which sets out the requirements businesses need to consider in the design and implementation of an effective community relations programme. This is being actively implemented across the group.

4.2.2 Programmes

The Communities standard describes requirements in the areas of five year communities plans, baseline communities assessments, consultation, and community assistance. Additional requirements cover monitoring and reporting and community relations management. Rio Tinto is developing guidance notes on each of these topics to assist businesses in meeting the requirements set out in the Standard.

Also, a new internal assurance mechanism was launched to assess the health of relationships with communities. Site Managed Assessments (SMA) have been designed primarily to ensure businesses are implementing the Communities policy and Communities standard. Based on a three year cycle, or triggered by an identified need, the SMA assesses a business' engagement and commitments with their affected communities. It should identify for management any actual and potential problems, and also areas for improvement. Rio Tinto believes this is best managed by businesses themselves. Rio Tinto will ensure that the process is transparent, credible and verifiable. A number of pilot SMAs were run in 2005.

4.2.3 Performance

Apart from data on community contributions, no quantitative data is provided in this part of the report. It would benefit from information on the number of SMAs carried out, as well as **results**, indicating how many businesses are in compliance with the standard and where Rio Tinto sees **areas of possible improvement**. Descriptions of the four significant community related incidents in 2005, including follow-up actions are available on the group's website.

While it is recognised that the PDF version of the report constitutes a summary of the web-based review, some parts of the PDF version – of which this is one – could benefit substantially from more detailed, quantitative information, as well as **performance targets** which are not available for this part of the report.

4.3 Environment

4.3.1 Policy

Being a mining company, environmental performance in general and CO₂ emissions, water use and waste in particular are large potential risk factors for Rio Tinto, both in terms of reputation and cost arising from impending legislation.

The group consequently indicates that climate change is one of the key issues on its agenda. It aims to manage environmental risks, comply with legislation and internal standards and mitigate the effects that its activities have on the environment.

This approach is adopted at each stage of the mining cycle including exploration, development, operation and closure, as well as acquisition and divestment, with a clear objective to continually achieve improvement in group-wide environmental performance.

The group develops environmental strategies and guidance for its businesses to ensure that its position and expectations are clear and consistent across the group. Engagement with host communities, governments, customers, suppliers and others is a vital part of the group's approach to better understand and minimise the impact on the environment of its activities.

4.3.2 Programme

The group provides assurance to be accountable and transparent to itself and to ensure that group policies are being implemented consistently across each business. The assurance function is also designed to ensure that the information that is collected and reported is complete, accurate and relevant. In mid 2005 the group commenced audits against the Rio Tinto environment standards, verifying compliance and confirming delivery on its policies at 17 operations. The group also conducted acid rock drainage reviews at six businesses and commenced reviewing closure management plans against the closure standard, completing 13 reviews in 2005.

Rio Tinto is in the process of implementing ISO 14001 across all sites, which will enable it to manage and control all environmental aspects of its business. Currently, 90% of the group's operations are certified, and 90% have implemented the ten Rio Tinto environmental standards.

In addition to a revision of the group's climate change position in 2005, a Climate Change Leadership Panel was established to develop, guide and provide oversight on Rio Tinto's climate change action plan and to communicate at a high level between business management and Rio Tinto management. A three year action plan was developed in 2005, for implementation during the period 2006 to 2008. The plan addresses a 2008 greenhouse emission efficiency target of four per cent improvement from 2003 to 2008.

Rio Tinto released its water strategy in 2005 to encourage long term planning on water use, identify risks and opportunities and promote better performance. A key part of the strategy was the assessment of water management at 15 key sites to provide businesses with a baseline assessment of their water performance and opportunities.

4.3.3 Performance

In 2005, progress has been made against all environmental targets, although greenhouse gas efficiency, significant spills and the full implementation of the environment standards are lagging behind the targeted trajectory.

While year-on-year data on greenhouse gas emissions and energy efficiency changes is provided, this part of the report – similar to the one discussed above – would benefit from **performance targets** (which are provided in a summary page) being reiterated at this point. This would significantly improve ease of reference.

In terms of targets, an indicator of CO₂ emissions per £1,000 revenue or similar would be useful to clearly **relate emissions to the size of the business operations**. Other useful information would include details on the extent to which operations are in **compliance** with the environmental standards.

In this area, it is somewhat difficult to discern the clear relationship between the standard under implementation (ISO 14001) and the programmes and policies put into place by Rio Tinto. Subsequent reports could benefit from a **more transparent explanation** of the link between the two.

5 Certification

Rio Tinto is a constituent of the Dow Jones Sustainability Index (DJSI) World and DJSI STOXX, although no mention of this is made in the report. Overall, information on **external certification and standards** is quite fragmented and scarce in the report, with ISO 14001 being the only one mentioned. Should Rio Tinto be certified to other standards such as SA 8000, OHSAS 18001 or ISO 9001 this information should be contained in the report, as it would increase stakeholder confidence and demonstrate a commitment to international standards. In addition, Rio Tinto could consider providing its **DJSI assessment** on the website, further increasing transparency and credibility in reporting.

Rio Tinto is also a signatory of the UN Global Compact and has incorporated its principles into its policies. The website provides a report on 2004 progress in integrating the Global Compact into policies and progress. While this is highly commendable and certainly constitutes best practice, an **updated version** – if applicable – should be produced and made available to the public.

During 2005, the group won several awards by recognised organisations such as SustainAbility and Ceres for its sustainability performance and reporting; this provides additional assurance and helps manage reputational risk.

6 Ethical Insight's comment

4 star rating: ★★★★★

As in previous years, Rio Tinto's commitment to sustainable development is evident from the 2005 report and the supplementing web-based resources. While some parts of the report represent a clear improvement on previous years – particularly regarding the full adoption of the GRI Guidelines and the Mining and Metals Sector Supplement – we are missing some issues we would expect to see covered by a company striving for best practice. These include a review of product segments – with particular reference to diamonds – as well as ethical supply chain management. We therefore arrive at the same rating as last year.

We have three main suggestions for improvement, apart from the inclusion of the issues mentioned above.

First, for ease of reference, the performance targets set out in the summary page should be reiterated in the sections they refer to.

Second, there is little information on systematic engagement with key stakeholders apart from local communities, such as employees, customers and suppliers. Given Rio Tinto's excellent record in promoting sustainable development across its operations, it is likely that such engagement activities exist and consequently should be reported on. If they do not currently exist, the group could consider employing them to complement its existing, outstanding, engagement activities.

Third, the lines of responsibility regarding governance and sustainable development reporting are not very clear. This is an issue we noted in our last review, and we regret to see that no improvement has taken place. The corporate governance section in particular could benefit from an explanatory diagram, which would greatly increase transparency.

The overall presentation of the report is fairly dense which could be improved through better placement of pictures and diagrams, as well as the inclusion of individual stakeholder statements and the group's response to them.

Reporting practices

Materiality – As noted above, we are missing information on ethical supply chain management and the issue of conflict diamonds and engagement efforts in this respect. Other than that, the issues reported on have been placed in a meaningful context, and key data and targets are presented.

Transparency – Overall, the transparency of Rio Tinto's public reporting is very good, with comprehensive quantitative information on all issues covered. Public reporting at the local level is excellent and can be considered best practice. However, the report makes very little mention of policies and performance regarding bribery, corruption and facilitating payments and does not disclose non-compliance in this respect.

Comparability – The comparability of the report is excellent due to its accordance with the GRI 2002 guidelines, which is indicative of Rio Tinto's commitment to being a leader in the sustainability field. Data comparability is excellent, with the previous years' figures and targets available for each key performance indicator.

Assurance and verification – Rio Tinto's report is externally assured by an independent organisation against the group's non-financial policies. The company could consider seeking additional assurance from a multi-stakeholder panel, as well as assurance against AA1000 and the GRI Guidelines.

Management structure

As pointed out above, lines of responsibility regarding governance and reporting are not entirely clear. In addition, no information on the extent and nature of activities in relation to international standards – apart from the Global Compact – is given in the report. This is particularly regrettable in the case of the Kimberley Process.

Review of core issues

Safety – While the improvement in safety indicators is notable and consistent, Rio Tinto could consider including data on accidents involving members of the public or non-company property. If no such accidents have taken place, this is commendable and should be mentioned.

Community – Rio Tinto's activities in the area of community engagement can be considered best practice. Here, it could indicate how many businesses are in compliance with the Communities standard and where the group sees areas of improvement, especially since the SMAs are currently in the pilot stage.

Environment – As noted in the review of the other core issues, the inclusion of performance targets in this section would significantly improve ease of reference. Other useful information would include details on the extent to which operations are in compliance with the environmental standards.

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 and 2005
- 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
- Marks & Spencer Corporate Social Responsibility Report 2005
- Merck Corporate Responsibility Report 2005
- NEC Corporate Social Responsibility Report 2005
- Nike Corporate Responsibility Report 2004
- 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 AA1000 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 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>