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Company report review

TNT

Social Responsibility Report 2005 –

‘Orange on the inside’

Presented by: the Ethical Insight team at Maplecroft

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Note

This review is based on information contained in the PDF download version of TNT's Social Responsibility Report 2005. The report is available at: <http://www.tnt.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 TNT's website.

Maplecroft considers it proper to declare that TNT is a long-standing client. Maplecroft undertook the stakeholder engagement activities reported, both directly for TNT (employees) and through the Logistics & Transportation Corporate Citizenship Initiative (L&TCCI) of the World Economic Forum (customers, civil society, suppliers and subcontractors). We are thus able to provide additional assurance that the engagement exercises were undertaken as described and the results reported fairly represent the findings our research generated. The generic results from these stakeholder engagement exercises are available from TNT directly via the feedback option on the relevant page of the TNT web site (<http://www.tnt.com>) or from info@maplecroft.net.

1 Company background

TNT N.V. provides businesses and consumers worldwide with an extensive range of services for their mail and express delivery needs. TNT serves more than 200 countries and employs over 128,000 people (over 163,500 people including the division Logistics, which is intended to be divested). For 2005 the company reported €10.1 billion in revenues (€13.6 billion including Logistics). TNT N.V. is publicly listed on the stock exchanges of Amsterdam, New York, and Frankfurt.

The present is TNT's second annual social responsibility report which is published at the same time as the annual report to enable shareholders to discuss social responsibility performance, as well as financial performance, at the annual general meeting.

The 2004 and 2005 reports as well as the 2005 half-year sustainability report and supporting documents are available on the company's website.

2 Reporting practices

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

2.1 Materiality

The report covers the majority of issues relevant to the logistics and transportation sector, under the headings of 'Our People', 'Our Customers', 'Our Shareholders' and 'Our World'. The context and discussion of relevance provided for each issue is comprehensive and meaningful, focussing in particular on the environmental impacts of TNT as a logistics and transportation company, as well as employees' health and safety, which are discussed in more detail below.¹

The CEO statement explicitly asserts that the report is intended to provide all stakeholders with the relevant information about the company's performance, thereby acknowledging the potential interest of, and impact on, a wide variety of groups.

TNT follows this principle through by conducting extensive consultation with key stakeholders (customers, employees, investors, subcontractors, suppliers and civil society) and presenting the top-level findings in the report. With over 1,600 individuals and companies engaged (of which over 1,100 employees), this represents an outstanding engagement effort.

The group is currently developing an approach to ensure 'that the results from all dialogues are fully embedded within our company and that they contribute to continuous improvements.' It is therefore interviewing relevant members of management and focusing on feeding back the results of the employee consultations to the works councils. It will publish the results of these consultations on the website as soon as they are available, as well as report on progress in the next social responsibility report.

Of course, it remains to be seen how these results will be integrated into management systems and reported on, but given TNT's excellent track record in stakeholder engagement – which is confirmed by an industry-leading score in the Dow Jones Sustainability Index – there is little reason to doubt that the company will follow through on this. It does, however, **need to ensure that dialogues are ongoing** and do not constitute a one-off effort, thereby using them as a tool for continuous improvement and the ongoing setting of quantifiable targets.

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 TNT and which quantifiable targets resulted from them, as well as reports on progress so far. This would provide readers with individual 'spotlights' on engagement which could usefully supplement the aggregated, top-level information given on the results of the engagement process. It could also serve to 'break up' some pages visually, as the report is generally quite densely written.

¹ Omissions we have noted include policies and data on bribery and corruption, as well as security (both physical and data security), both of which are discussed in section 2.2.

2.2 Transparency

Overall, the transparency of TNT's public reporting is excellent, with well-presented comprehensive quantitative information on all issues covered.

The report discloses positive and negative performance in the most relevant risk areas for a logistics and transportation company: environmental performance and employee health and safety. This includes reporting on accidents, workplace fatalities, noise complaints and environmental incidents. Especially for fatalities and environmental incidents, however, **additional information could be given**, such as the nature and severity of the incidents.

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, there is no reference to policies and procedures for employees, nor information on the number of employees found to be in violation of TNT's business principles. 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**, which are expected to be released in October 2006, will contain a section on corruption. Companies reporting in accordance with G3 – which TNT 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.

Similarly, there is no mention in the report of **security issues** – both physical security in depots and during transport (e.g. screening for bombs) and data security. The G3 Guidelines will contain a section on customer data protection, which is a central issue for a logistics company which handles large amounts of customer data. The report would benefit from an **outline of policies and procedures in this area**, as well as **quantitative data**, such as the number of substantiated complaints regarding breaches of customer privacy.

For TNT and other companies in the logistics and transportation sector, it is also important how these and similar issues are managed throughout the supply chain, as (in TNT's case) only 59% of group operations are fully owned or majority owned. Especially when suppliers and subcontractors are TNT-branded, this can be a cause for concern as it reflects on the company itself and potentially constitutes a reputational risk.

TNT should consider **reporting in more detail on its engagement with suppliers and subcontractors**. It is unclear from the report whether TNT has a code of conduct for suppliers and subcontractors, which would be worth knowing. If no **code of conduct** or similar exists, we strongly recommend for TNT to consider introducing one in order to manage potential reputational risk arising from TNT-branded subcontractors.

2.3 Comparability

The 2005 Social Responsibility Report is the company's first which is produced 'in accordance with' the Global Reporting Initiative (GRI) 2002 guidelines, 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, as well as a prescribed CEO statement. TNT's 2005 report meets all these conditions and is one of 150 companies worldwide recognised by the GRI as 'in accordance' with the guidelines. This is indicative of the company's commitment to being a leader in the sustainability field.

In terms of the data presented, comparability is excellent, with the previous years' figures available for each key performance indicator. Where figures have been restated or are otherwise not comparable, this is clearly noted.

There is a clear commitment to continuous improvement, which is also manifested in TNT's pioneering group-wide² adoption of a range of international standards. These, in themselves, require comprehensive internal data management systems. Standards committed to by TNT cover occupational health and safety (OHSAS 18001), employee development (Investors in People), labour standards (SA 8000), quality management (ISO 9001) and environmental management (ISO 14001).

² Fully owned and majority owned operations

It is planned that coverage of all these standards will be achieved across fully owned and majority owned operations by the end of 2007, and planned progress towards this is clearly set out.

The report does, however, lack **clear quantifiable targets for individual indicators** – which are no doubt available – to be detailed. TNT could also consider mapping its performance and targets against **peer companies** to give a more meaningful context to the figures presented.

2.4 Assurance and verification

TNT's report is externally assured by the company's auditors, PricewaterhouseCoopers (PwC), against the reporting criteria developed by TNT based on the GRI 2002 Guidelines. In addition, assurance was provided against the Exposure Draft of the Assurance Standard 3410, a standard relating to sustainability reports, drawn up by the professional body of Dutch accountants. This draft is based on the IFAC Framework for Assurance Engagements and ISAE 3000, a recognised professional standard for non-financial assurance.

Without a doubt, this signals the company's dedication to independent verification, transparency and stakeholder confidence. However, third-party assurance is not confined to the audit-based approach. TNT could go beyond its current assurance process and consider seeking **assurance from a multi-stakeholder panel**, including e.g. recognised NGO experts, employees or community representatives. Stakeholder comments on specific issues could be included in the report and provide useful comments and suggestions for improvement which are not usually included in auditors' statements.

In addition, TNT could consider assurance against AccountAbility's **AA1000 Assurance Standard**, which would provide additional stakeholder reassurance and could complement the existing GRI and ISAE 3000-based standards.

3 Management structure

At Board level, TNT's CEO is responsible for group social responsibility. At the group head office, responsibility lies with the Group Director Communications and Social Responsibility and the Corporate SR Director, whose team is complemented by a corporate functional director each for the Mail, Express (and Logistics pre-divestment) divisions.

Social responsibility figures and data on key performance indicators is 'collected and cascaded up from the lowest organisational level to corporate aggregated figures.' The governance and reporting process is clearly defined and laid out in the report, which represents an extraordinary level of transparency and organisation of social responsibility processes. Data collection and management are, of course, aided by the certification of all fully and majority owned sites to the international standards discussed above.

TNT is signed up to the UN Global Compact. In addition, it is a participant of the World Economic Forum's Logistics and Transportation Corporate Citizenship Initiative, which shows commitment to integrating best practice principles into its operations and sharing best practice with peer companies.

4 Review of core issues

Following on from a discussion of the management approach to social responsibility at TNT, the report is comprised of four main sections: Our People, Our Customers, Our Shareholders and Our World. In the following, four issues relevant to the sector will be discussed in detail:

- Health and safety
- Employee diversity
- CO₂ emissions
- Ethical supply chain management

4.1 Health and safety

4.1.1 Policy

TNT aims to ensure that its employees can do their job in a healthy and safe working environment. In its business principles, the company states that it strives to adopt best practices and exceed legal safety requirements, and that it continually measures and assesses its safety performance.

4.1.2 Programmes

In terms of occupational health and safety, TNT is in the process of certifying its operations to the OHSAS 18001 standard. By 2007, all sites will be certified, helping to ensure safe and healthy working conditions. In addition, ongoing divisional programmes on driving and road safety were initiated in 2004. As part of this, further training for drivers, both employed and subcontractors, will be implemented.

4.1.3 Performance

Comparable year-on-year data was provided for the percentage of sites certified to OHSAS 18001 so far, as well as on a number of road traffic accident indicators (fatalities, blameworthy and non-blameworthy, per 100,000 kilometres, per vehicle etc.) and workplace fatalities per division.

As data measurement in this area is relatively new, 'no data' is available for a number of indicators; others are not comparable due to business consolidation. This is clearly signposted, and it is expected that next year's reporting will be more comprehensive.

TNT should 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 in the report.

While good transparency in reporting is evident, no **specific targets** are set out going forward, beyond a general commitment to improvement. This is a feature which has been noted throughout the report and which is regrettable, as the information is almost certainly available, due to the company's excellent management systems.

4.2 Employee diversity

4.2.1 Policy

TNT aims to create equal opportunities for all its employees, without discrimination on the grounds of age, sex, disability, race, ethnicity, religion, marital status or sexual orientation.

4.2.2 Programmes

This is one part of the report where there is no clear link between the international standards to be implemented, group policies and reporting under the GRI Guidelines. The 'Our World' section, for example, establishes a clear relationship between the group's environmental management strategy and ISO 14001.

In this case, TNT plans the certification of all sites to the Investors in People standard by 2007, which implies an overarching group strategy regarding equality and employee diversity. However, the report cites individual programmes by TNT Austria, TPG Post (the Netherlands) and TNT Spain. These include a 'diversity management programme' and a programme to recruit and train newly-arrived immigrants.

Judging from the **clear link made between standards, policies and performance** in other parts of the report, it can reasonably be expected that TNT strives for the same regarding employee diversity and the Investors in People standard. Next year's report will show whether this has been achieved.

4.2.3 Performance

This is the part of the report with the least comprehensive performance data.

TNT provides statistics on the gender profile and managerial positions by gender as a percentage of total headcount, but there is no mention of **employees' ethnic backgrounds or achieving ethnic diversity** in the report. Also, there are no **clear commitments** to increasing the percentage of females and ethnic

minorities in managerial positions and how this might be achieved. The report merely states that ‘[I]n 2006, we aim to obtain reliable data on the number of high potentials in our middle management by gender to investigate whether there is a “pipeline of talent” to improve the current situation. In the Express division, the percentage of female managers has actually steadily decreased since 2003.

Again, there are no **time-bound objectives or analysis** on the impact of the diversity programmes mentioned. For the next report, the figures reported here could serve as a useful benchmark.

4.3 CO₂ emissions

4.3.1 Policy

Being a logistics and transportation company, environmental performance in general and CO₂ emissions in particular are large potential risk factors, both in terms of reputation and cost arising from impending legislation.

TNT supports and strives to implement developments that can lead to sustainable environmental and social benefits. It strives to use finite resources carefully, and incorporates environmental risk management into its decision-making.

4.3.2 Programme

TNT 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, 81% of Mail sites, 51% of TNT sites and 26% of Express sites are certified.

The company acknowledges that its environmental performance is still weak – a core stakeholder concern – and aims to improve this, for example through the Driving Clean project which aims to equip vehicles with soot filters and invest directly in Euro 5-compliant technology. This goes well beyond regulatory compliance. In addition, TNT will work with the United Nations Environmental Programme (UNEP) in a dedicated project for developing countries. The financial budget required has been identified and allocated.

4.3.3 Performance

In this area, it is again somewhat difficult to discern the clear relationship between the standard under implementation (ISO 14001) and the programmes and policies put into place by TNT, such as Driving Clean. The report could benefit from a **more transparent explanation** of the link between the two.

The indicator of CO₂ emissions per €1,000 revenue usefully and clearly relates emissions to the size of the business operation. Since 2003, emissions per €1,000 revenue have decreased slightly. However, **subcontractors are excluded from this**. TNT might consider including them in the calculation, as their operations are vital to the company and make up 41% of operations. A commitment to emission reduction could be included in a code of conduct for suppliers and subcontractors, thereby decreasing the company's overall environmental impact.

Again, there are no time-bound objectives or performance targets contained in the report.

4.4 Ethical supply chain management

4.4.1 Policy

Partially-owned operations, suppliers and subcontractors represent 41% and therefore a substantial part of TNT's activities. The company states that its current priorities in implementing social responsibility in its operations lie with those that are fully or majority owned. At the end of 2007, when all required systems and certifications should be in place for those, TNT plans to employ the lessons from this in addressing the more complex issue of subcontractors' performance, thereby implying that its influence in the area of social responsibility will be extended to suppliers and subcontractors.

4.4.2 Programme

No specific programmes for ethical supply chain management are currently in place. Stakeholders, especially consumers, have identified child labour in the supply chain as a major concern in TNT's operations. In addition, civil society and investor stakeholders have identified CO₂ emissions and the reduction of the environmental footprint as major concerns for TNT. As subcontractors account for 41% of TNT activities and many of them are TNT branded, the company therefore risks reputational damage if it does not take them into its social responsibility considerations.

4.4.3 Performance

TNT currently reports on road traffic accident fatalities at its subcontractors in 2005. It is appreciated that partially owned operations, subcontractors and suppliers are a diverse and complex group that TNT does not exert the same amount of influence over as over its fully or majority owned operations. It is therefore understandable that TNT would concentrate on those operations first.

However, seeing as many subcontractors are TNT branded, they potentially represent a reputational risk to the company. As outlined above, TNT might consider providing subcontractors, suppliers and partially owned operations with a binding **code of conduct** and **include information on their performance** in subsequent reports. This would increase transparency and potentially help manage reputational risk.

5 Certification

TNT is a constituent of the Dow Jones Sustainability Index (DJSI), where it achieved the highest score in its industry in the first year of its listing, as well as industry-leading scores in seven of the 20 criteria. Among these are investor relations, codes of conduct/compliance/corruption & bribery, stakeholder engagement and climate strategy. All 2005 scores are presented in the report, together with the 2004 scores, as well as average and best industry scores, which provides for a high level of transparency. In addition, the company has set out where it sees 'room for improvement', i.e. in every TNT score that deviates more than 10% from the industry leader in a specific area. Future reports may benefit from **target scores** for subsequent years, as well as information on what steps are being taken to improve performance.

The full DJSI assessment as well as a full benchmarking analysis by SAM (including identified TNT weaknesses and best practice suggestions) is published on the group website and the web address mentioned in the report. This constitutes an extraordinary level of transparency, comparability and credibility in reporting which can be considered best practice.

TNT is also a signatory of the UN Global Compact and has included its principles in its corporate business principles. Through this, it sets an important benchmark for other companies in the sector to follow.

Its goal to implement a range of international standards – OHSAS 18001, Investors in People, SA 8000, ISO 9001 and ISO 14001 – across its majority owned and fully owned operations by 2007 can be considered leading edge in the sector and a role model for many multinational corporations.

6 Ethical Insight's comment

4 star rating: ★★★★★

TNT's second social responsibility report represents a clear improvement over the first, particularly in the full adoption of the GRI Guidelines. The report represents an excellent account of a joined-up social responsibility management strategy and that the company has taken comments on the first report on board. The implementation of a range of international standards (ISO 9001, ISO 14001, OHSAS 18001, Investors in People and SA8000) across all fully and majority owned sites can be considered leading edge. This being TNT's second social responsibility report, we have applied more stringent criteria and therefore arrive at the same rating as last year.

We have two main suggestions for improvement. First of all, the report consistently lacks time-bound targets for the key performance indicators. This is regrettable as from the quality of the reporting it can be inferred that such information is almost certainly available, in keeping with the company's commitment to continuous improvement.

Second, there is very little information on ethical supply chain management, and it is not evident that a code of conduct for suppliers and subcontractors exists. As these represent 41% of TNT's activities and many are TNT branded, this potentially constitutes a reputational risk to the company. We strongly recommend a code of conduct for suppliers and subcontractors, should it not exist already, and include information on their performance in subsequent reports.

Reporting practices

Materiality – Consultation with over 1,600 individual stakeholders (of which 1,100 employees) has been conducted, representing an outstanding engagement effort. The company now needs to ensure that dialogues are ongoing and do not constitute a one-off effort, thereby using them as a tool for continuous improvement.

Transparency – Overall, the transparency of TNT's public reporting is excellent, with well-presented comprehensive quantitative information on all issues covered. However, the report makes no mention of policies and performance regarding bribery, corruption and facilitating payments. Similarly, there is no mention of security issues in operations, regarding data and physical security, respectively.

Comparability – The comparability of the report is excellent due to its accordance with the GRI 2002 guidelines, which is indicative of TNT's commitment to being a leader in the sustainability field. Data comparability is excellent, with the previous years' figures available for each key performance indicator. Regrettably, no time-bound performance targets are presented, in addition to general commitments to continuous improvement.

Assurance and verification – TNT's report is externally assured by the company's auditors against the GRI 2002 Guidelines and an ISAE 3000-based standard. The company could consider seeking additional assurance from a multi-stakeholder panel, as well as assurance against AA1000.

Management structure

The governance and reporting process is clearly defined and laid out in the report, which represents an extraordinary level of transparency and organisation of social responsibility processes. Data collection and management are aided by the site certification to international standards.

Review of core issues

Health and safety – The adoption of the OHSAS 18001 and SA 8000 standards is commendable. Beyond employee health and safety, TNT should 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.

Employee diversity – Reporting on employee diversity is weak compared with other sections of the report, with only gender statistics provided. There are no clear commitments to increasing the percentage of women or ethnic minorities in managerial positions, which is a material omission for a multinational corporation.

CO₂ emissions – The company acknowledges that its environmental performance is still weak, a statement which is admirable in its honesty. This part could benefit from a clearer explanation of the relationship between ISO 14001 and the programmes and policies put into place by TNT, such as Driving Clean. Subcontractors and suppliers should be included in the calculation of the CO₂ footprint and other environmental programmes.

Ethical supply chain management – No specific programmes for ethical supply chain management are currently in place. It is appreciated that companies in the supply chain are a diverse group and TNT would therefore concentrate on implementing social responsibility in its own operations first. However, TNT might consider providing subcontractors, suppliers and partially owned operations with a binding code of conduct and include information on their performance in subsequent reports. This would increase transparency and potentially help manage reputational risk.

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
- 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:

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