Methodology for the implementation of CSR actions in energy companies with gender equality

Sub regional Office OLADE-Central America

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ABBREVIATIONS AND ACRONYMS

AED: Asociación Empresarial para el Desarrollo (Business Development Association)

LAC: Latin America and the Caribbean

IDB: Inter-American Development Bank

BSR: Business for Social Responsibility

CEDAW: Convention on the Elimination of All Forms of Discrimination against Women

CDM: Clean Development Mechanism

CEHDES: Consejo Empresarial Hondureño para el Desarrollo Sostenible (Honduran Business Council for Sustainable Development)

CentraRSE: El Centro para la Acción de la Responsabilidad Social Empresarial en Guatemala (Center for Corporate Social Responsibility Action in Guatemala)

ECLA: Economic Commission for Latin America

ERC: Emissions Reduction Certificate

CERES: Consorcio Ecuatoriano para la Responsabilidad Social Empresarial (Ecuadorian Consortium for Corporate Social Responsibility)

IIC: Inter-American Investment Corporation

CIDA: Canadian International Development Agency

COBORSE: Corporación Boliviana de Responsabilidad Social Empresarial (Bolivian Corporation for Corporate Social Responsibility)

CODELCO: National Copper Corporation of Chile

HR: Human Rights

UNDRIP: United Nations Declaration on the Rights of Indigenous Peoples

EPM: Empresas Públicas de Medellín (Public Enterprises of Medellin)

ETHOS: Instituto ETHOS de Empresas e Responsabilidade Social de Brasil (ETHOS Institute for Businesses and Social Responsibility of Brazil)

FUNDAHRSE: Fundación Hondureña de Responsabilidad Social Empresarial (Honduran Foundation for Corporate Social Responsibility)

FUNDEMAS: Fundación Empresarial para la Acción Social (Business Foundation for Social Action)

MIF: Multilateral Investment Fund

RES: Renewable Energy Sources

GHG: Greenhouse Gases

GRI: Global Reporting Initiative

GWh: Gigawatt hour

IARSE: Instituto Argentino de Responsabilidad Social Empresarial (Argentine Institute
of Corporate Social Responsibility)

ICCO: Interchurch Organization for Development Cooperation

ICE: Instituto Costarricense de Electricidad (Costa Rican Electricity Institute)

INTEGRARSE: Integración Centroamericana por la Responsabilidad Social Empresarial
(Central American Integration for Corporate Social Responsibility)

IFC: International Finance Corporation

ISO: International Organization for Standardization

CDM: Clean Development Mechanisms

MW: Megawatt

MWh: Megawatt hour

MDG   Millennium Development Goals

OAS: Organization of American States

OECD: The Organization for Economic Cooperation and Development

ILO: International Labor Organization

NGOs: Non-governmental Organizations

UN: United Nations

OLADE: Latin American Energy Organization

BPA: Beijing Platform for Action

ICCPR: International Covenant on Civil and Political Rights

ICESCR   International Covenant on Economic, Social and Cultural Rights

PLARSE: Programa Latinoamericano de Responsabilidad Social Corporativa (Latin
American Program for Corporate Social Responsibility)

UNDP: United Nations Development Program

SME: Small and Medium Enterprise

CSR: Corporate Social Responsibility

SE4ALL: Sustainable Energy for All

SIEE: Sistema de Información Económica Energética (Economic Energy Information
System)

EMS: Environmental Management System

SG-SICA: Secretaría General del Sistema de Integración Centroamericana (General Secretariat of the Central American Integration System)

SUMARSE: Asociación sin ánimo de lucro de RSE de Panamá (Nonprofit Association for CSR of Panama)

UNIRSE: Unión Nicaragüense para la Responsabilidad Social Empresarial (Nicaraguan Union for Corporate Social Responsibility)

WBCSD: World Business Council for Sustainable Development

EXECUTIVE SUMMARY

Purpose: The purpose of this document is to provide companies from the electrical and renewable energy sector of the region with a methodology that will allow them to measure their activities regarding corporate social responsibility (CSR).

Design / methodology / approach - The paper focuses on the social responsibility of companies with a focus on gender and the role they play as promoters of development in the countries of the region. The paper is structured as follows. The first section is a review of the main concepts and international benchmarks of corporate social responsibility, gender equality, human rights and sustainable energy development. The second section highlights the main tools, including topics such as Indicators, Mapping of Stakeholders, Code of Ethics and Community Investment. The third section describes the main policies that can be considered by companies of the sector, including the gender policy, security policy, human rights policy and community relations policy, and finally a flowchart is presented of what a CSR Plan should include, so that companies can measure their behavior and implement CSR actions.

The Latin American Energy Organization –OLADE- is the political and technical assistance Organization through which the Member States make joint efforts for regional and sub regional energy integration, and its mission is to contribute to the integration, sustainable development and energy security of the region and advise and promote cooperation and coordination among its Member Countries. OLADE is comprised of 27 countries from Latin America and the Caribbean, Argentina, Brazil, Chile, Paraguay, Uruguay, Bolivia, Colombia, Ecuador, Peru, Venezuela, Barbados, Cuba, Grenada, Guyana, Haiti, Jamaica, Trinidad & Tobago, Suriname, Belize, Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama and Mexico, as well as a participating country, Algeria.

The methodology presented below, which is based on the definitions of the organizations responsible for CSR in the region and the main international references that are available, seeks to contribute to and disseminate among the electricity companies and renewable energy sectors of its member countries, knowledge and tools that will allow them to perform a self-assessment of their current state of CSR and ways in which they could direct and prioritize their actions. To strengthen and receive support in this effort, it is recommended that the organization in charge of CSR in the country be located where the company operates.

Methodological Proposal for implementing CSR actions in energy companies with gender equality

BACKGROUND

The Latin American Energy Organization, OLADE, "is an instrument for cooperation, coordination, and consultation, whose fundamental purpose is the integration, protection, conservation, rational utilization, marketing, and defense of the energy resources of the Region"[1].

In partnership with the Canadian International Development Agency (CIDA), OLADE has had considerable success with projects for promoting sustainable energy development in Latin America and the Caribbean since the 90's.

Under the new OLADE-CIDA program, "Access to Sustainable Energy in Latin America and the Caribbean 2012-2016," the object of which is "to increase access to sustainable and affordable energy in the region, stimulate economic growth and reduce poverty levels," support was included for the promotion of Corporate Social Responsibility-CSR- in the energy sector.

The support was divided into two phases: the first phase involved a study of the State of the Art of CSR in the renewable energy and electrical sector of Central America, with emphasis on Guatemala, Honduras and Nicaragua; it presented concepts, practices, benchmarks and trends in Corporate Social Responsibility and served as a framework of reference for defining a draft national strategy to promote CSR; the second phase, which is what concerns us in this paper, consists of the development and dissemination of a proposed methodology and tools to enable energy sector actors to take advantage of the benefits of CSR in order to apply it in their activities and operations; the issue of gender equality is also being incorporated.

The following replicable Methodology for the development and use of CSR in the renewable energy and electrical sector of the region is presented, and is intended to contribute to meeting national and regional energy policy objectives for promoting and increasing investment in the environment and settlements, and contribute to sustainable energy development, energy efficiency, competitiveness of companies and economic and social development.

JUSTIFICATION:

A survey of the perception of social responsibility in the renewable energy and electricity sector conducted in the analysis of the State of the Art of CSR in the renewable energy and electricity sector of Guatemala, Honduras and Nicaragua identified some of the main challenges and opportunities of the sector in the region:

- Social conflicts will tend to increase and community relations will be more complex for at least the next 5 years. Nicaragua has less conflict, but an increase is expected in Guatemala and Honduras, where challenges similar to those already experienced in both countries are expected.
- Investment in energy will continue to increase, but if legal certainty does not improve, this may happen more slowly and possibly involve fewer renewables.

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[1] Article 2 Lima Convention

- Renewable energy projects are threatened by social conflicts because most of the time they are located in rural areas, where there is greater biodiversity and more natural resources (especially hydropower) are located, and where the main poverty indices are found.
- Cooperation, communication and dialogue between the companies, the State and stakeholders of the companies (mainly communities) are weak.
- There is little awareness in society regarding the activities of energy companies.
- High energy prices compared to low income of the population.
- Lack of support or incentives for socially responsible energy companies.
- Lack of information and awareness.

Considering the aspects described above, social investment by companies will not only have to increase, but will have to be more inclusive and innovative, and aimed at generating productive opportunities, if it is to be sustainable. Governments must have greater bargaining power and Non-Governmental Organizations, NGOs, and with international agencies must be able to foster synergies with a common goal and vision for the country.

The main recommendations and conclusions of the working groups of the three workshops held in each country (Guatemala, Honduras and Nicaragua), showed that the energy sector agrees that CSR can be a timely strategy for making investments in a climate of harmony with the environment and society. The sector also has clear interest in having tools for CSR, stakeholder mapping and target audience, more training on CSR issues, specific CSR indicators for the sector, helping to reduce poverty through CSR, greater knowledge of ISO 26000, and successful and unsuccessful local and international experiences with CSR, to gain community acceptance of renewable energy projects, improve community relations, reduce conflict, and have assistance and accompaniment during the community consultations.

In recent years, the international community and governments have given greater impetus to gender; several conventions, treaties, standards and agreements give priority to this issue when strategies and national and international policies are implemented to help ensure equal opportunities by men and women. Thus, the Gender Strategy of OLADE seeks to *"Incorporate the principles of gender equality, and disseminate and implement them in major activities of OLADE and its Member Countries, when they develop their energy policies and they implement diverse initiatives and projects in the energy sector".*[2]

As part of this strategy, the first Central American workshop on energy and gender was held in San José Costa Rica in March 2013, which concluded that the projects and programs should be developed, planned and budgeted with a gender focus, as well as the all publications and methodologies that are used or produced. Gender indicators should be developed and a monitoring and reporting system should be implemented to provide clear information, disaggregated by sex, on the progress in promoting gender equality and equity.[3]

I. CONCEPTUAL AND REFERENTIAL FRAMEWORK:

The preparation of this document began with the following questions that energy companies could ask themselves when making the decision to act in an environmentally and socially responsible manner:

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[2] Larrea, Sissy. Gender Strategy of OLADE, 2013.
[3]
http://www.olade.org/sites/default/files/seminarios/3_petroleo_gas/Memoria%20Taller%20G%C3%A9nero%20y%20Energia%20200413%20.docx

Why is it important to be socially responsible? How can commitments to the private sector be harmonized with obligations to the Government in order to generate public-private partnerships that influence public policy and programs for combatting exclusion, protecting the environment and poverty? Finally, how can opportunities be created for the poor and vulnerable population?

This paper will attempt to answer these questions and facilitate decision-making on CSR in the Energy Sector of the region.

On the ***importance of being socially responsible,*** Global Compact stated that, "there is evidence that the implementation of corporate responsibility principles always benefits companies. In the short and long term, it can generate more income and improve their reputation and recognition. Conducting a business in a socially responsible manner can also eventually increase its competitiveness because the use of materials, energy and water is reduced, employees are motivated and trained, operating efficiency and relations with people important to the business are enhanced, and the company's reputation with its customers and consumers is improved."[4]

The Multilateral Investment Fund, MIF, in its Learning Guide on Implementing Corporate Social Responsibility (CSR) in Small and Medium Enterprises, states that "in the last decade the activities carried out by companies as well as their social and environmental impact have been subject to increased supervision and greater demands from different target audiences, which has also increased the interest of many companies in identifying, monitoring and improving those impacts; this has contributed simultaneously to improving their competitiveness as well as the sustainability of the country where they operates."[5]

The above statements show that on the one hand, an informed society exists that will demand and monitor, and on the other, financial institutions and aid agencies that require compliance with certain requirements and minimum standards in order to facilitate access to financing. Whether due to the demands of financial institutions, the demands of the communities and Governments, or ethical principles, the reality is that companies will have to conduct their business in a socially and environmentally responsible manner, and this will require stronger partnerships and greater ability to relate and negotiate with their key stakeholders.

How can private sector commitments be harmonized with obligations to the Government, and generate public-private partnerships that influence public policy and programs that combat exclusion and poverty and protect the environment? To achieve this harmonization between company commitments and obligations to the Government, it will be necessary to begin by identifying the concepts of CSR, Sustainable Development, Common Good, international benchmarks, and the principles, requirements and commitments undertaken by States, which can have an impact on CSR actions that will be supported.

I.1 Corporate Social Responsibility:

For the practical purposes of this document, Corporate Social Responsibility-CSR- will be understood to be *"A business culture that goes beyond compliance with the law, based on ethical principles, that seeks a balance between environmental, social and economic benefits, and contribute to sustainable development."*

One of the latest instruments to emerge to guide CSR work is the ISO Standard 26000 (also called the CSR Guide). This standard states that every organization should consider at least

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[4] The Global Compact Operational Guide for medium-scale enterprises
[5] MIF/FOMIN, Learning Guide on Implementing Corporate Social Responsibility (CSR) in Small and Medium Enterprises.

seven general principles when making a decision to contribute to sustainable development; 1) Accountability, 2) Transparency, 3) Ethical behavior, 4) Respect for the interests of its stakeholders, 5) Respect for the law, 6) Respect for international standards of behavior, and 7) Respect for Human Rights.

Figure 1 Seven Principles to be considered by an Organization to achieve Sustainable Development

Source: ISO26000

The Standard states that there is no set order for addressing the above principles. That will depend on the strategy of each company and the influence each may have on the activities of the company.

In addition to the above, it is recommended that companies wishing to implement CSR in their business model meet certain criteria, among others, compliance with the law, recognition that CSR is a voluntary practice, a business culture that is comprehensive and should start inside the organization. Diagram 2 describes the characteristics of CSR, according to the concept presented above.

Figure 2 Characteristics of CSR

Based on the concept of CSR, and the principles, features and benefits listed above, it can be seen that CSR represents an opportunity for businesses and the public sector to form alliances that will enable them to contribute together to improving the development indicators of the country.

According to international law, the State comprises a population, a territory and a government; it is generally recognized that the Government should be responsible for the social wellbeing of a country. However, there is growing awareness that the social wellbeing of a country should be a shared responsibility with other sectors of the population. This is where Public-Private Partnerships emerge as a mechanism for establishing relationships and joint actions by public and private institutions in order to contribute to the development priorities and strategies of the country. In some countries of the region, there is already legislation that regulates Public-Private Partnerships[6]. Furthermore, the organizations that promote CSR in Central America are *working*

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[6] In Guatemala, Decree 16-2010, Law on Partnerships for Economic Infrastructure Development, took effect in August 2010. In Honduras, the Law on Public-Private Partnership (PPP Act) came into force in September 2010.

on designing a regional strategy on social responsibility and public-private partnerships, and on identifying best practices, experiences and models of regional cooperation[7].

It should be noted that these partnerships create benefits for both sides; they should not be based on philanthropic activities, but rather on voluntary commitments, company values and relationships of trust between the public and private sectors, where both sides share the risks, responsibilities and recognition for the activities that are implemented.

The following table presents the principal international benchmarks that promote CSR, which can be considered and valued by organizations to give impetus to their social responsibility practices and actions, and contribute to competitiveness of the company and build societies that are more equitable.

<div align="center">Table 1 Principal Benchmarks that promote CSR</div>

1. **IntegraRSE (Central America);** http://www.integrarse.org
   - Integración Centroamericana por la Responsabilidad Social Empresarial (INTEGRARSE)) is an alliance of organizations promoting Corporate Responsibility and Sustainability in Central America, which seeks to promote a permanent culture of CSR in the business community of the region.
   - It includes the Asociación Empresarial para el Desarrollo (AED) in Costa Rica, the Centro para la Promoción de la RSE (CENTRARSE) in Guatemala, the Fundación Hondureña de RSE (FUNDAHRSE), la Fundación Empresarial para la Acción Social (FUNDEMAS) in El Salvador, the Unión Nicaragüense para la RSE (UNIRSE) and SUMARSE in Panama.
2. **ISO Standard 26000;** www.**iso**.org/**iso**/home/standards/**iso26000**.htm
   - The social responsibility guide, launched in 2010, includes the major internationally recognized standards that can be considered by organizations in their relationships with the various stakeholders. The guide can be applied to all kinds of organizations, private or public.
3. **World Business Council for Sustainable Development (WBCSD);** www.wbcsd.org
   - It is a global partnership of 200 companies that promote and do business with a focus on sustainable development. The Association provides a platform for the companies, explores opportunities to support sustainable development, and shares knowledge, experiences and best practices in collaboration with governments, NGOs and intergovernmental organizations.
4. **Global Reporting Initiative (GRI);** www.globalreporting.org
   - The goal of the organization is to encourage the preparation of sustainability reports in all types of organizations. GRI produces a comprehensive **Framework for the preparation of Sustainability Reports**, which is widely used worldwide. The Framework, which includes the Guidelines for preparing Reports, sets out the principles and indicators organizations can use to measure and disclose their economic, environmental and social performance. GRI is committed to continuously improving and increasing the use of these Guidelines, which are available to the public free of charge.
5. **The Organization for Economic Co-operation and Development (OECD);** www.oecd.org
   - The mission of the Organization for Economic Cooperation and Development (OECD) is to promote policies that will improve the economic and social well-being of people throughout the world. It is a forum where governments can work together to share experiences and find solutions to common problems involving economic, social and environmental matters.
6. **The International Finance Corporation –IFC-;** www.ifc.org
   - A member of the World Bank Group, it is the main global development institution that focuses exclusively on the private sector of developing countries. It was created in 1956 and has 184 members.
7. **Global Compact;** www.unglobalcompact.org
   - It was launched by the UN in 2000 to engage companies and agencies voluntarily in social

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[7] Source: www.centrarse.org (News section, date: October 8, 2013)

responsibility. The Compact focuses CSR on environmental and social impacts, for which it has defined ten principles:

Human Rights	1.	To support and respect the protection of human rights
	2.	Not to be complicit in human rights abuses
Workplace	3.	To uphold the principles of freedom of association and unions and the right to collective bargaining.
	4.	To eliminate forced and compulsory labor
	5.	To abolish any form of child labor
	6.	To eliminate discrimination in employment and occupation
Environment	7.	To support a precautionary approach to environmental challenges
	8.	To promote greater environmental responsibility.
	9.	To encourage the development and dissemination of environmentally friendly technologies.
Anticorruption	10.	Businesses should work against corruption in all its forms, including extortion and bribery

8. **Business for Social Responsibility (BSR);** www.bsr.org
   - Established in 1992, it has a global network of more than 250 member companies working on the development of sustainable business strategies and solutions through consulting, research and intersectoral collaboration. BSR uses its expertise in environment, human rights, economic development, governance and accountability to guide companies toward the creation of a just and sustainable world.

9. **Instituto ETHOS de Empresas e Responsabilidade Social;** www.ethos.org.br
   - It is a non-governmental organization established in Brazil in 1998, to mobilize, sensitize and assist companies to manage their businesses with social responsibility, in order to contribute to a sustainable and just society. It is widely recognized as a hub for the exchange of knowledge and field experience in corporate social responsibility and the development of new tools to help the private sector analyze its practices and management. Its objective is to deepen the commitment to social responsibility and sustainable development.

10. **El Programa Latinoamericano de Responsabilidad Social Corporativa (PLARSE)**
    - *Promoted by Instituto ETHOS in partnership with Fundación Avina, the Interchurch Organization for Development Cooperation - ICCO- and the Business Forum.*
    - *It aims to strengthen the social responsibility movement of companies in Latin America by exchanging knowledge and experiences among participating organizations and strengthening partnerships that contribute to the creation of an enabling environment for socially responsible management in the region.*

Once the issue of CSR and its main international benchmarks have been explained, it will be necessary to identify benchmarks and concepts that we believe have or could have an impact on the energy sector when CSR policies are applied.

To answer our last question, let us examine which of these international benchmarks and concepts that can help ***generate opportunities for people in situations of poverty and vulnerability.***

I.2 Gender Equality:

Rather than seeking equality per se, this concept seeks to ensure equal opportunity and treatment between men and women, and combat all forms of gender-based discrimination.

Based the above, the issue of gender equality in the energy sector should foster an environment free from any type of gender discrimination at all levels of the organization. The following table presents the major international benchmarks for applying and promoting gender issues; it highlights the measures set forth by the United Nations Charter on Women's Rights to eliminate discrimination against women, since it complies with the main aspects of the United Nations concept of Gender Equality;

Table 2 Principal International Benchmarks that promote Gender Equality

1. **Convention on the Elimination of All Forms of Discrimination against Women** (CEDAW). "*UN Charter of Women's Rights*"
    - *It describes the main measures to be implemented by Member Countries to reduce discrimination against women*
      www.un.org/womenwatch/daw/**cedaw**/text/sconvention.htm

    Main measures established by CEDAW to eliminate discrimination against women are:
    - *Principle of equality between women and men.*
    - *Protection of maternity.*
    - *Promotion of the participation of women in associations and organizations.*
    - *Provision of equal access to education, training and professional education.*
    - *Equal pay and benefits, equal treatment.*
    - *Provision of access to health and employment.*
    - *Prohibition of dismissal due to maternity or maternity leave.*
    - *Maternity leave with pay or with social benefits.*
    - *Participation of women in the preparation and implementation of development plans at all levels and in all community activities;*
    - *Organization of self-help groups and cooperatives in order to obtain equal access to economic opportunities through self-employment or employment.*
    - *Prevention and punishment of harassment and physical, sexual or psychological violence.*

2. **Inter-American Convention on the Prevention, Punishment and Eradication of Violence against Women** *"Convention of Belem do Pará of the OAS"*
    - *Every woman has the right to be free from violence in both the public and private spheres*"[8].
      www.oas.org/juridico/spanish/tratados/a-61.html
    Beijing Declaration and Platform for Action (PAB). "Adopted at the 4th World Conference on Women in 1995"
    - *It identifies the necessary conditions that should be created for the empowerment of women in society.* www.un.org/womenwatch/daw/beijing/pdf/BDPfA%20S.pdf

3. **Millennium Declaration and the Millennium Development Goals**
    - *Adopted by all UN member countries, they establish a series of objectives and targets for 2015, which are aimed at promoting gender equality and combating poverty, hunger, disease, illiteracy and environmental degradation.*
    - *Goal 3; its objective is to eliminate gender inequalities at all levels of education by 2015; this also includes the proportion of women employed in the non-agricultural sector, and the proportion of seats held by women in the national parliament.*
    - *Goal 5 has the goal of reducing maternal mortality by three quarters between 1990 and 2015.*

4. **International Labor Organization-ILO** www.ilo.org
    - *Promotes the labor rights of all women and men with equality between the sexes.*

5. **ISO 26000 Guide to Corporate Social Responsibility**
    - *ISO 26000 defines gender equality as, "equal treatment of women and men;" this includes equal treatment or, in some instances, treatment that is different but considered equivalent in terms of rights, benefits, obligations and opportunities.[9]*

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[8] Article 3 Belem do Pará Convention

Another concept to be considered is **Human Rights;** according to the United Nations, Human Rights are "*the liberties, faculties, institutions and claims related to primary or basic goods that include all persons, for the simple fact of their the human condition, to guarantee a decent life, (without any distinction of race, color, sex, language, religion, political or other opinion, national or social origin, economic position, birth or any other condition).*"[10]

The Universal Declaration of Human Rights has been taken as a reference for presenting the principal human rights that should be guaranteed; there are other references that can be consulted and considered as mentioned below:

<div align="center">Table 3 International Benchmarks on Human Rights [11]</div>

1. **International Covenant on Civil and Political Rights (ICCPR),** *was adopted by the UN General Assembly through Resolution 2200A (XXI) on December 16, 1966, and took effect on March 23, 1976.*

2. **International Covenant on Economic, Social and Cultural Rights (ICESCR),** *was adopted by the UN General Assembly through Resolution 2200A (XXI) on December 16, 1966 and took effect on January 3, 1976.*

3. **The Universal Declaration of Human Rights** *was adopted by the General Assembly of the United Nations in Resolution 217 A (III) of December 10, 1948 in Paris. Some of the key commitments adopted by the countries in the Declaration are highlighted below:*

   - Everyone has the right to life, liberty and the safety of their person
   - No one shall be held in slavery or servitude, slavery and the slave trade shall be prohibited in all its forms
   - No one shall be subjected to torture or cruel, inhuman or degrading treatment.
   - Everyone has the right to recognition everywhere as a person before the law.
   - All are equal before the law and are entitled to equal protection by the law without any discrimination.
   - Everyone has the right to an effective remedy by the competent national tribunals.
   - No one shall be subjected to arbitrary arrest, detention or exile.
   - Everyone has the right to own property alone and in association with others; no one shall be arbitrarily deprived of his property.
   - Everyone has the right to freedom of thought, conscience and religion.
   - Everyone has the right to freedom of opinion and expression
   - Everyone has the right to freedom of peaceful assembly and association; no one may be compelled to belong to an association
   - As members of society, everyone has the right to social security and to the social and cultural rights that are essential for his dignity and the free development of his personality, through national efforts and international assistance according to the organization and resources of each State.
   - Everyone has the right to work, to free choice of employment, to just and favorable working conditions and to protection against unemployment.
   - Everyone has the right, without any discrimination, to equal pay for equal work.
   - Everyone who works has the right to just and favorable remuneration, to ensure for himself and his family an existence that is worthy of human dignity, and supplemented, if necessary, by other means of social protection.
   - Everyone has the right to form and join trade unions for the protection of his interests.
   - Everyone has the right to rest and leisure, a reasonable limitation on working hours, and periodic holidays with pay.

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[9] www.iso.org/obp/ui/#iso:std:iso:26000:ed-1:v1:es
[10] Article 2 of the Universal Declaration of Human Rights of the UN - 1948
[11] The first three documents listed in the box, also known as the "*International Bill of Human Rights*" were proclaimed by the United Nations.

- Everyone has the right to an adequate standard of living
- Motherhood and childhood are entitled to special care and assistance.
- Everyone has the right to an education.

4. **American Convention on Human Rights: "Pact of San Jose"** *It was adopted by the Member States of the Organization of American States-OAS-on November 22, 1969 in San Jose, Costa Rica*

5. ***Guiding Principles on Business and Human Rights: implementing the United Nations "protect, respect and remedy" framework,*** *were developed by the Special Representative of the Secretary-General on the issue of human rights, transnational corporations and other business enterprises. The Special Representative attached the Guiding Principles to his final report to the Human Rights Council (A/HRC/17/31), which also included an introduction to the those Principles and an overview of the process that led to their development. The Human Rights Council endorsed the Guiding Principles in its resolution 17/4 of 16 June 2011.*

I.3 Sustainable Energy Development and Sustainable Development:

Finally, another important concept to mention is **Sustainable Energy Development**, since it has to do with economic development, social inclusion and respect for the environment, and for the benefits the energy sector represents [12]. According to the World Commission on Environment and Development (Brundtland Commission) Report Our Common Future 1987, **Sustainable Development** is "*Development that meets the needs of the present without compromising the capacity of future generations*".

Considering the concept of sustainable development and the fact that the energy indicators of the region show that during the "*past 10 years, energy consumption has increased, and natural gas has increased by 51%, electricity by 46% and diesel oil by 43%*"[13], these data confirm the words of the United Nations Development Program, UNDP, that "*demand for environmental resources, especially water, food and energy, has increased enormously as the population and the rate of consumption have increased*"; it will therefore be necessary to use and exploit natural resources in a socially and environmentally responsible manner to achieve a model of sustainable development that is linked to environmental policies and economic and social equality.[14]

There are several initiatives, objectives and strategies in the world that promote sustainable energy development by countries. Below are some of the main benchmarks that can be analyzed and considered by energy companies to help the countries where they operate to contribute, together with the Governments, to the goals and objectives they have set for achieving sustainable development.

Table 4 International Benchmarks that promote Sustainable Energy Development

1. **Sustainable Energy for All (SE4ALL)** www.sustainableenergyforall.org/
    - In 2011 the United Nations General Assembly proclaimed 2012 as the "International Year of Sustainable Energy for All", and established, at the personal initiative of Ban Ki Moon, UN Secretary General, the following **three broad goals** to be met no later than 2030:
        i. Ensure **universal access to modern electricity services** (especially electricity and clean modern cooking solutions), *"35 million people in LAC have no access to electricity"* *"Residential consumption of firewood per capita is concentrated in Central America"*

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[12] García, Garcés and Luna; ENERLAC/OLADE, Sustainable Energy for Latin America and the Caribbean 2012

[13] OLADE, Energy Statistics Report 2012.

[14] IBID 9

OLADE SIEE 2012
   ii. Double the overall rate of **improvement in energy efficiency**, and
   iii. **Double the share of renewable energy** in energy sources.
- The SE4ALL work plan was formally launched during the Rio+20 conference

2. **Central American Sustainable Energy Strategy 2020** http://www.sica.int/ucesica/
- It was approved by the Energy Ministers of Central America at their meeting of November 13, 2007, in Guatemala City and its goal is *"to ensure the quality, quantity and diversity of sources of the energy supply of Central America necessary for sustainable development, taking into account social equality, economic growth, governance and compatibility with the environment, according to international environmental commitments."*[15]
- It describes the following goals that the countries hope to achieve by 2020:
   i. To achieve electricity coverage of at least 90% in each country of the region.
   ii. To reduce the consumption of firewood for cooking by 10% using efficient stoves.
   iii. To reduce the use of electricity in the residential, commercial, industrial sectors and public lighting by 12% by introducing efficient lighting systems.
   iv. To reduce the use of electricity for refrigeration in the residential sector by 35% by replacing inefficient refrigerators.
   v. To reduce the use of electricity in industry by 10% through efficient motors.
   vi. To reduce losses in power systems by at least 12%.
   vii. To reduce the consumption of petroleum products by the public and private transport by 10% through energy efficiency measures.
   viii. To increase the share of energy from renewable sources in electrical production by 11%.
   ix. To replacing 15% of petroleum consumption in public and private transport with biofuels.

3. **Millennium Development Goals-MDGs**
According to the 2013 report on the fulfillment of the Millennium Development Goals[16] presented by the United Nations, the deadline for the MDGs will be reached in 2015; however, *significant progress has been recorded in most areas*. Tis means that this year *several goals will be met, in addition to those already achieved, assuming that the commitment of governments, the international community and the civil and private sectors is maintained.*

Nevertheless, in *many areas progress has clearly been insufficient, so it is urgent to redouble efforts, especially in the regions that are furthest behind, in order to achieve greater progress and maximum gains.*

The following are the main areas where progress needs to be accelerated and bolder steps need to be taken where the public and private sectors can provide support:

MDG	Goal	Progress and Challenges [17]
Goal 1: Eradicate extreme poverty and hunger	• Reduce by half, between 1990 and 2015, the proportion of people whose income is less than $ 1 per day. • Achieve full and productive employment and decent work for all, including women and youth • Reduce by half, between 1990 and 2015, the proportion of people who suffer from hunger.	• Poverty rates have been halved; however, 1.2 billion people live in extreme poverty and by 2015, there will be people with less than US$ 1.25/day. • The world employment deficit increased by 67 million people. (*economic and financial crisis*) • A gender gap persists in the employment sector. • Young people have been hardest hit by the crisis. • One in eight people still do not eat enough each day. • Almost one in six children under 5 is underweight, and one in four has delayed growth.
Goal 2: Achieve universal primary education	• Ensure that, by 2015, boys and girls everywhere can complete a full course of primary education	• In 2011, 57 million children of primary-school age were not in school. • Worldwide, 123 million young people (between 15 and 24 years) do not have the basic ability to read and write, and 61% of them are women.
Goal 3: Promote gender equality and	• Eliminate gender inequalities in	• The gender balance is about to be achieved in

[15] ECLA-SG-SICA/ Central American Sustainable Energy Strategy 2020, December 7, 2007.
[16] United Nations, Millennium Development Goals, Report 2013, New York, June 2013
[17] IBID 12

empower women	primary and secondary education, preferably by 2005 and at all levels of education by 2015	primary education, but only 2 of 130 countries have achieved this goal in all educational levels. In 2011, 40% of the salaried jobs worldwide in the non-agricultural sector were occupied by women. • In Latin America and the Caribbean parity has nearly been reached in the number of women and men with paid work • The proportion of female managers of the total of private sector managers ranges between 20% and 35%, in most countries.
Goal 4: Reduce Child Mortality	• Reduce the mortality rate among children under 5 years by two thirds, between 1990 and 2015.	• The infant mortality rate has dropped by 41% worldwide. 14,000 fewer infant deaths occur each day. • 6.9 million children under 5 died in 2011, in most cases due to preventable diseases. (pneumonia, diarrhea, malaria, measles and inadequate nutrition).
Goal 5: Improve maternal health	• Reduce the maternal mortality rate by three quarters between 1990 and 2015 • Achieve universal access to reproductive health by 2015.	• Only half of pregnant women in developing regions receive the recommended prenatal care, which comprises a minimum of four doctor visits prior to delivery. • If the target is to be achieved, there must be rapid intervention to improve access to emergency obstetric care, the assistance of skilled health personnel and the administration of antiretroviral treatment to all pregnant women and girls who require it.
Goal 6: Combat HIV/AIDS, malaria and other diseases	• Halt and begin to reverse the spread of HIV/AIDS by 2015 • Achieve universal access to treatment for HIV/AIDS for all who need it by 2010. • Halt and begin to reverse the incidence of malaria and other major diseases by 2015.	• At the end of 2011, eight million people were receiving antiretroviral treatment for HIV. • During the decade that began in 2000, 1.1 million deaths due to malaria were avoided
Goal 7: Ensure environmental sustainability	• Incorporate the principles of sustainable development into national policies and programs and reverse the loss of environmental resources • Reduce biodiversity loss and achieve a significant reduction in the rate of loss by 2010. • Reduce the proportion of people without sustainable access to safe drinking water and basic sanitation by half by 2015. • Achieve a significant improvement in the lives of at least 100 million slum dwellers by 2020.	• Since 1990, carbon dioxide (CO_2) emissions have increased by over 46%. • Since 1990, more than 2.1 billion people have gained access to improved water sources, and 1.9 billion people have benefited from improved sanitation facilities
Goal 8: Develop a global partnership for development	• Address the special needs of least developed countries, landlocked developing countries and small island developing nations • Develop further an open financial and trade system, rules-based, predictable and non-discriminatory • Deal comprehensively with the debt of developing countries. • In cooperation with the private sector, provide access to the benefits of new technologies, particularly those in the information technology and communications	• In 2012, official development assistance was 126 billion dollars. • In developing countries, 31% of the population uses the Internet, in developed countries, 77% use it.

II. TOOLS FOR SYSTEMATIZING CSR

When implementing and systematizing CSR, companies need to identify the challenges they face, what to do about them, and how to implement CSR.

More than implementation, a socially responsible company speaks of systematization. Systematization is to organize according to a system,[18] and to speak of a system is to organize a set of things that are related to each other and contribute in an orderly manner to certain objective.
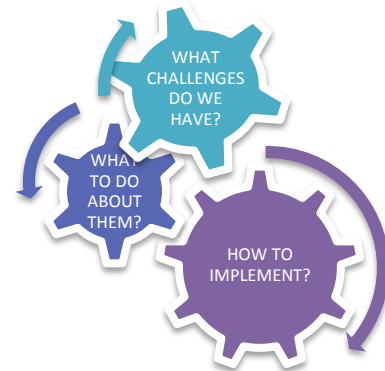
The objectives of this systematization allow:

- Prioritization
- Management
- Replication

Systematization means creating or adopting CSR Management tools, policies and procedures to integrate CSR transversely into the business.

Figure 3 CSR System Management

Governance	CSR Leader from Senior Management	CSR Coordinator	CSR Committee
Incentives and philosophy	Define your own CSR concept	Win-Win Business case	
Assesssment	Identify gaps and priorities	Internal : Indicators	External: Stakeholders
Benchmarking	Identify Critical Themes	Best Practices	
Work Plan	Based on priorities	Define Persons Responsible	
Comunicate	Inform	Report	

The CSR implementation process in a company should have the following:

1. **Governance:** The Commitment of senior management to values-based management and the belief that CSR is an investment that creates value where everyone wins. (win-win benefits).

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[18] Real Academia Española © All Rights Reserved

2. **Incentives and Philosophy**: A CSR concept and a business case need to be defined for your own company; i.e. the benefits for the company and for the stakeholders must be identified, a win-win model.
3. **Assessment**: A good assessment Identifies gaps and priorities.
    – **Internal:** Measurement Indicators**.**
    – **External:** Stakeholders. Dialogue with stakeholders.
4. **Benchmarking:** We learn from industry leaders through this practice. However, critical issues need to be identified based on which best practices will be defined which would serve as an example for the company to adopt**.**
5. **Work Plan:** The work plan should be based on the priorities identified in the assessment and benchmarking, and define the persons in the company who are responsible for follow-up. An integral part of the implementation of CSR is the creation of policies and procedures**.**
6. **Communicate:** To communicate is to inform about the practices carried out and the new demands increasingly move towards reporting. Making sustainability reports is a complex practice, but for public companies, it is even mandatory in some cases.

The aim should be to define a holistic vision based on comprehensive work!!

When setting priorities for the CSR Plan to achieve a greater impact, legitimacy and sustainability over time, the following order is recommended:

1) Strict compliance with the Law
2) Minimize the impact
3) Offset the negative impact (Mitigation)
4) Be a development agent and empower communities (Promote Development)
5) Help strengthen the Government (Public Policy)

Figure 4 Order to be followed in the CSR Plan

II.1 MEASUREMENT OF CSR:

There are currently a large number of requirements and tools available in the market that can be used for measuring CSR. Its implementation has led to the development of several codes, standards and frameworks. The purpose of those codes is to give strength, consistency and comparability to the axes of CSR that encompass the expectations and consensuses of the various stakeholders around the company.

CSR tools are for measuring processes and outcomes; the processes can be institutionalized policies and practices, such as ISO. The outcomes measure the impact of CSR strategies, for example, GRI sustainability reports[19].

According to the Global Reporting Initiative (GRI), "*A sustainability report provides information on the economic, environmental, and social performance and governance of an organization.*"

Increasingly, companies want to make their operations more sustainable, and create processes for preparing sustainability reports that allow them to measure performance, set goals and manage the necessary changes. A sustainability report is a key platform for communicating positive and negative sustainability impacts, and capturing information that can continuously influence the policy of the organization, its strategy and operations.

The World Business Council for Sustainable Development (WBCSD) stated that they are "*Public reports prepared by companies to provide more internal and external stakeholders with a description of the company's position and activity in environmental, social and economic terms*".

The measurement can be done internally (self-evaluation) or by a third party (external entity), and is intended to assess, control and verify its impact on society. This will show what certifications it has, which are being fulfilled by the company, and what tools or instruments are being used to measure CSR.

Several certifications and instruments for measuring CSR are shown in the following figure:

Figure 5 Instruments for measuring CSR

A set of standards exists that is generally used in defining the expected responsibility practices of companies. They can be categorized as:

- Codes based on principles (e.g. Global Compact and UN Norms)
- Financial and conflict of interest frameworks (e.g. GRI and AA1000 Assurance Standard)
- Specialized standards (e.g. SA 8000 and ISO 14001)
- Related to investment (e.g. DJSI)
- Associated with the law (e.g. Sarbanes-Oxley).
- Global Compact
- IFC
- UN Human Rights Norms for Business
- OECD Guidelines for Multinational Enterprises

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[19] For more sustainability reports, visit the following website: www.corporateregister.com

- GRI Sustainability Reporting Guidelines
- AA1000 Assurance Standard
- SA 8000
- IS0 14001
- Dow Jones Sustainability Indexes
- Sarbanes-Oxley Act
- Equator Principles

It is important to note that there is no single recipe; each sector or company will have different topics it must deal with; however, it is recommended that an initiative be found that influences behavior to improve the performance of organizations and their employees, and includes measurable standards and value.

II.1.1 What does CSR measure?

A brief summary is shown below that explains the seven axes that measure CSR:

- Governance:
    - Ethical principles and fundamentals are measured in each of the areas of operation of the company, its internal and external transparency and its compliance with the legal system.
    - *It is advisable to have a commitment and interest by senior management, a formal statement of principles and decision-making structures and/or processes.*

- Internal stakeholders (Quality of Working Life):
    - Optimal and adequate working conditions offered by the company are evaluated to achieve higher productivity and personal development.
    - *It is advisable to have safety protocols and mechanisms for managing risks, incorporating CSR professionals, becoming familiar with the communities the workers are from, and promoting work, labor relations, social dialogue and human development through on-the-job training.*

- Environment:
    - The respect and care of the natural environment is measured or evaluated by the way business is done, making better use of inputs, reducing emissions and waste, generating greater efficiency and producing more with less.
    - *It is advisable to maintain frank, measurable and verifiable communication.*

- Suppliers:
    - This principle begins with the selection of suppliers and the establishment of a responsible and sustainable relationship. A company that is responsible in its operations also requires criteria throughout the production chain in accordance with its guidelines. It also builds a relationship based on a transparent exchange of information, technology and ideas. To the extent that the benefits are mutual, productivity will increase and transaction cost reductions will be generated, and they will adapt to needs more quickly.
    - *It is important to have Anti-corruption mechanisms that encourage respect for property rights; mechanisms should be defined for evaluating suppliers to ensure compliance with legal and environmental requirements.*

- Marketing:

- The responsibility of the company toward its customers and/or consumers is evaluated in terms of improved customer service, clarity in its business transactions, better products, fulfillment of quality standards, responsible marketing and enhanced response to their needs and requirements. This strengthens the brand, and increases customer loyalty.
  - *It is important to have mechanisms or processes for preventing pollution, making sustainable use of resources, mitigating and adapting to climate change, protecting and recovering the natural environment, defining a baseline and developing programs to protect the watersheds, etc*.

- Communities:
  - The way in which the company contributes to the development and improvement of nearby communities where it operates and has commercial interests is evaluated. This relationship should be based on a shared contribution and responsibility, since it is a win-win relationship for both sides if sustainable development is achieved; the reputation of the company will be strengthened and the trust of the community will be ensured.
  - *It is important to consider investments in communities prior to the construction phase, and to define baselines. The company should play a facilitating role. It is important to accompany communities, quantify the contribution of the company to the fulfillment of the Millennium Development Goals-MDGs, and prioritize key issues such as water, nutrition, health, education, infrastructure and human rights*.

- Public Policy:
  - The way in which the company participates in the design of government policies and forms partnerships to implement joint projects with local or central governments to extend the impact of best practices nationally is evaluated.
  - *It is important to respect development plans (if any), and support the creation of local development plans.*

II.1.2 Corporate Social Responsibility Indicators:

A system of indicators and a management guide are required to manage the Corporate Social Responsibility (CSR) strategically. Actions that make an organization or company socially responsible can be measured, as well as its success in achieving its business goals.

The indicators are very useful for informing stakeholders about the results and management of the company, and supporting decision-making. They are also a tool that helps companies incorporate their concepts and commitments to sustainable development into their management, and facilitate self-assessment and CSR follow-up.

As already indicated, there are several benchmarks, institutions and tools available for measuring companies on CSR according to indicators; the majority agree on seven key aspects that should be measured; in this case, we will use the topics defined in questionnaires used by Instituto ETHOS of Brazil, one of the leading benchmark institutions of Brazil and South America, as well as the Central American Indicators of Corporate Social Responsibility-IndicaRSE - and internationally, the seven key topics identified by ISO 26000 and the Global Reporting Initiative -GRI.

The following table presents the topics that have been selected, which can be verified in the self-evaluation of the CSR indicators. The source of these topics is the list of domains and themes in the "Learning Guide on Implementing Corporate Social Responsibility (CSR) in Small and Medium Enterprises" prepared by MIF FOMIN (Guide) and a summary of the indicators prepared for this consultancy based on ISO 26000, and Instituto ETHOS, GRI and IndicaRSE indicators.

Table 5 List of Topics and Subtopics to consider when measuring the CSR of a company [20]

Axis	Objective	Topic	Subtopic
1. Governance	Relations with shareholders and investors, authorities and general stakeholders	Strategic orientation	Mission and Vision
		Ethics	Values Code of Conduct and Ethics
		Commitment to stakeholders	Social (health, education, gender equality, poverty) and environmental (Environmental Sustainability) policies Dialog process
		Transparency	Communication and Dialogue
		Compliance with laws and respect for Human Rights (HR)	Compliance with legislation Support and respect for human rights
		Integrity (combatting corruption)	Systems of corporate integrity Integrity Agreements
2. Internal Stakeholders	Labor relations	Fundamental labor rights	Fair pay Non-discrimination No Forced Labor No Child Labor Work Hours Organizing and collective bargaining
		Health and occupational safety	Health and occupational safety
		Development of workers	Recruitment and incentives Stability Training Promotion Participation Gender equality Work climate and job satisfaction Dismissals
3. Marketing	Relations with Customers and consumers	Products and Services	Quality Safety Access to information Inclusion Ethics and integrity Guarantee Complaints and claims Satisfaction
		Promotion	Inclusion Truthfulness Non-discrimination
		Distribution	Inclusion Packaging and environmental protection Transportation and environmental protection
Axis	Objective	Topic	Subtopic
4. Procurement	Relations with suppliers and	Trading terms	Terms & conditions Payment deadlines

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[20] Adapted from MIF-FOMIN; Learning Guide on Implementing Corporate Social Responsibility (CSR) in Small and Medium Enterprises

			subcontractors	Integrity Social and environmental clauses Incentives
			Evaluation and selection of suppliers	Code of Conduct toward Suppliers Code of Conduct for Suppliers Evaluation and Selection Process Economic, social and environmental criteria
			Development of suppliers	Training Improving social and environmental practices Inclusion
5.	Environment	Relations with the Environment	Efficient use of resources	Raw materials Energy Water 3Rs (recycle, reuse, reduce)
			Pollution prevention	Solid and liquid wastes Emissions Effluents Other types of pollution
			Environmentally sustainable methods and technologies	Analysis methodologies Technologies (use of renewable energy) Energy Efficiency
6.	Social Investment	Community Relations	Coverage of the needs of the community	Impacts on the Community Social dimensions of the competitive context Inclusion Access to basic services (electricity, water)

The Guide also mentions that we should "***bear in mind that not all issues have to be relevant to all companies. The relevance depends on size, sector or the particular circumstances of each organization. It is important to choose relevant issues that will contribute to achieving a business objective or because they have been identified by your stakeholders"***.

II.1.3 Justification for using Indicators from Instituto ETHOS, IndicaRSE, IS0 Standard 26000 and the Global Reporting Initiative:

In 2000, the Instituto ETHOS of Brazil launched its CSR indicators, which have served as a model for other organizations in Latin America, including Peru 2021 (CSR indicators adapted to the Peruvian reality), and the CSR Indicators of Programa Latinoamericano de Responsabilidad Social Empresarial (PLARSE), whose goal is to use a single model of CSR indicators for all Latin American countries that are part of PLARSE (IARSE - Argentina, CERES- Ecuador, Fundación COBORSE - Bolivia, Instituto ETHOS- Brazil, PERU 2021-Peru, UNIRSE-Nicaragua). The ETHOS Indicators have been adapted to the major national and international trends and initiatives in managing the corporate social responsibility according to ISO standard 26000 and the language of GRI (Global Reporting Initiative).

Integración Centroamericana por la Responsabilidad Social Empresarial (INTEGRARSE), developed the Central American CSR Indicators –IndicaRSE-, which are applied by all CSR organizations from the six countries of Central America (Guatemala, El Salvador, Honduras, Nicaragua, Costa Rica and Panama), and in 2012 they were homologated with ISO Standard 26000.

It can be seen in Table No. 6 that the CSR topics measured by ETHOS, INDICARSE, ISO 26000 and GRI, are governance, internal stakeholders, environment, suppliers, customers and consumers, community and public policy.

Table 6 Comparison of Seven Axes or Topics that measure CSR

ETHOS 2013[21]	INDICARSE 2012[22]	ISO 26000	GRI[23]
1. Values, Transparency and Governance	1. Governance	1. Governance of the Organization	1. Governance of the Enterprise
2. Internal stakeholders	2. Internal stakeholders	2. Human Rights	2. Internal stakeholders
3. Environment	3. Environment	3. Labor Practices	3. Environment
4. Suppliers	4. Suppliers	4. Environment	4. Suppliers
5. Customers and Consumers	5. Customers and Consumers	5. Fair Operating Practices	5. Marketing
6. Community	6. Community	6. Consumer Affairs	6. Communities
7. Government and Society	7. Public Policy	7. Active Participation and Community Development	7. Public Policy

GRI as well as ISO 26000, IndicaRSE and ETHOS have guidelines for applying their indicators, which can be obtained through the following links:

IndicaRSE: http://www.indicarse.org/
ETHOS: http://www3.ethos.org.br
ISO 26000: www.**iso**.org/**iso**/home/standards/**iso26000**.htm
GRI: https://www.globalreporting.org/

II.1.4 Stakeholder Mapping

For the Accountability Principles Standard (AA1000APS) (2008), "Stakeholders" *are individuals, groups of individuals or organizations that affect and/or are affected by the activities, products or services and performance associated with an organization.*

Stakeholder mapping provides advance information on those who would support the initiative or activity that is being promoted, and who would not; this defines specific strategies later that will help ensure support for the proposal. It involves identifying the individuals, groups and organizations that could be affected or who could affect the proposal. They are then classified according to their power in decision-making, their interest in the issue, and the position they could adopt regarding the proposal.

One of the points to be considered when carrying out this process is that there is a commitment to provide a timely response to the demands presented by those groups. This is where the concept of a *social license to operate* emerges, which is simply the support of the stakeholders for the performance of the activity by the company. The social license to operate is obtained

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[21] Version launched in July 2013 by Instituto ETHOS
[22] Homologated with ISO 26000 in 2012
[23] Version G3.1 of the GRI "*Guide for the preparation of Sustainability Reports*" will be used as the basis.

through information, consultation and dialogue with stakeholders and meeting their expectations[24].

In other words, the social license is rooted in the beliefs, perceptions and opinions of local population and other stakeholders regarding the project, so they "grant" it and continually give their approval.

Oncommonground developed a model in 2008 that defines the path to earning a social license, which is based on three steps; earning the social legitimacy of the project in accordance with established standards (social, legal, cultural, formal or informal), having or gaining the credibility of the project or enterprise, and finally, the key point is generating confidence in the operators of the project.

Figure 6 Model of the path to obtaining a Social License to Operate

CO-OWNERSHIP   TRUST

APPROVAL   CREDIBILITY

LEGITIMACY   ACCEPTANCE

REJECTION

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[24] MIF/FOMIN, Learning Guide on Implementing Corporate Social Responsibility (CSR) in Small and Medium Enterprises

Figure 7 Steps to follow for Mapping Stakeholders [25]

| STEP 1 Specify the Theme | STEP 2 Identify key players | STEP 3 Map the Stakeholders | STEP 4 Analysis and assessment of the willingness and commitment of the selected Stakeholders | STEP 5 Design of the Strategy and Sustainability |

The *first* step is to specify the issue; at this point, we can ask the following question: What is the issue or problem that makes them stakeholders?

The *second* step consists of identifying the stakeholders; this can begin by making a list of stakeholders, which can be classified as internal and external. The internal stakeholders include (shareholders, owners and employees), and the external stakeholders include (local community, suppliers, government, society, clients and consumers). See figure 8. It is even possible to identify the characteristics of each.

Figure 8 Classification of Stakeholders
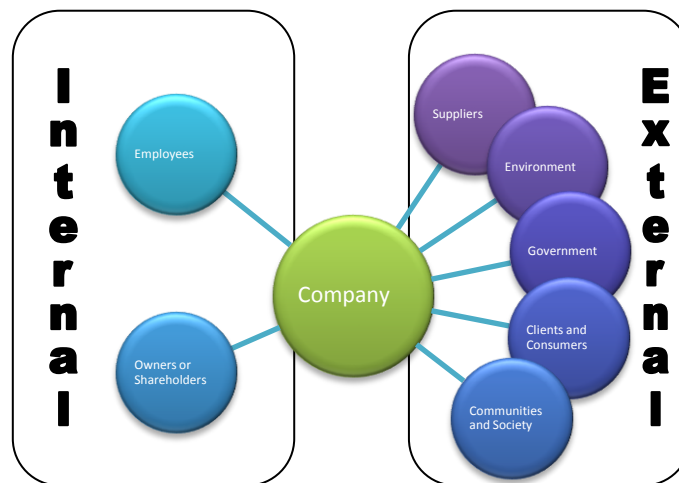
The *third* step involves mapping the stakeholders to identify their interests, degree of power and influence. (See figure 9)

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[25] Methodology adapted from the Stakeholder mapping proposal developed by ChangingMinds.org. Available at http://changingminds.org/disciplines/change_management/stakeholder_change/stakeholder_mapping.htm

Figure 9 Mapping Stakeholders according to their power and influence
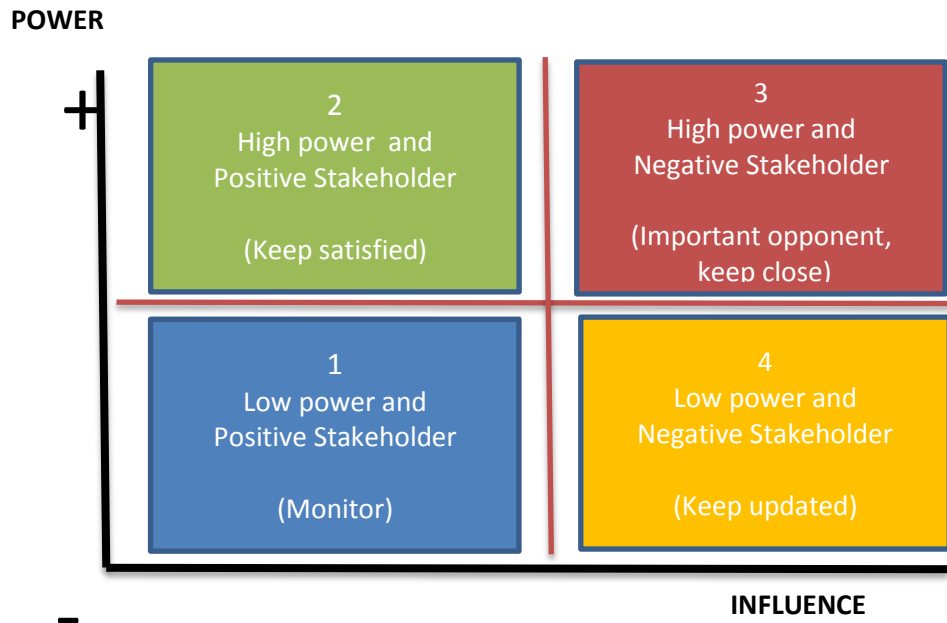
POWER

The *fourth* step involves an analysis and evaluation of the willingness and commitment of each stakeholder in order to verify whether the interest, motivation, power and influence that were originally estimated for them actually exist.

A practical way to carry out this exercise is the ***Attributes and Salience Model,*** [26] which allows the stakeholders' power, influence and urgency to be identified; this involves an evaluation and prioritization of the issues that could influence a decision of the company and its stakeholders. The attributes and salience model shows that stakeholders have power when they can influence organizational decisions or force an organization to do something it would otherwise not do; they have legitimacy when they can demand a certain behavior by the organization, and they have urgency when the demands of the stakeholders require immediate attention and are critical.

Figure 10 Model of Attributes and Salience

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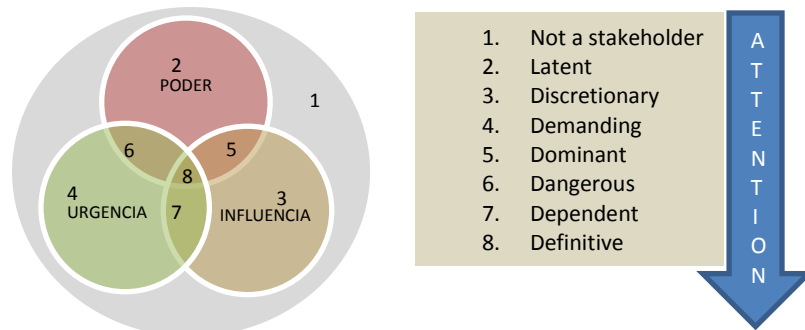
[26] Ronald Mitchell, Bradley Agle and Donna Wood (1997) proposed the Attributes and Salience Model. The model showed that the salience of stakeholders depended on the perception of three key attributes: their power, legitimacy and urgency.

At this point, the concept of ***MATERIALITY*** emerges; it is the information contained in the memory, which must cover the aspects and indicators that reflect significant social, environmental and economic impacts of the organization, or those who could exercise a substantial influence on the evaluations and decisions of stakeholders. Materiality combines the importance issues have for the success of the business as well as for the stakeholders. It is the best tool for identifying issues that happen in a win-win model.

Figure 11 Materiality Analysis - Example of ENEL
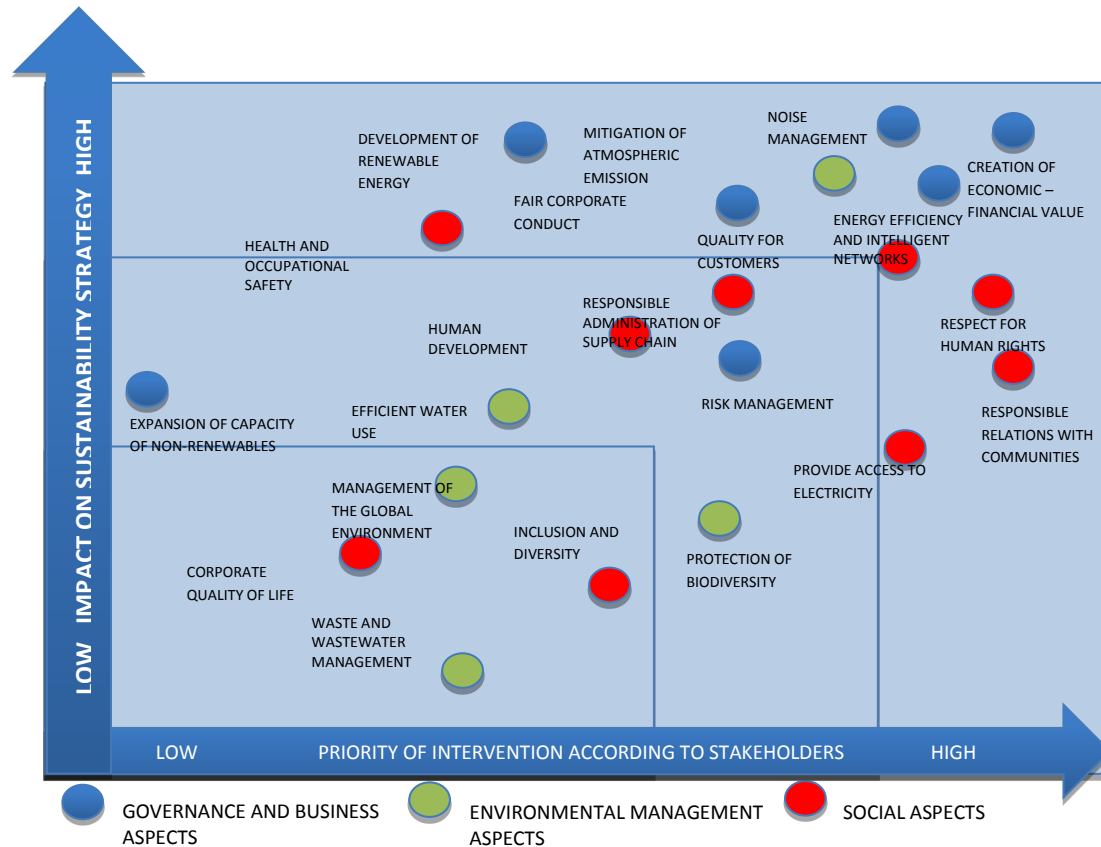
Source: ENEL, Free translation

Figure 12 Example of Research with Stakeholders of ELECTROBRAS
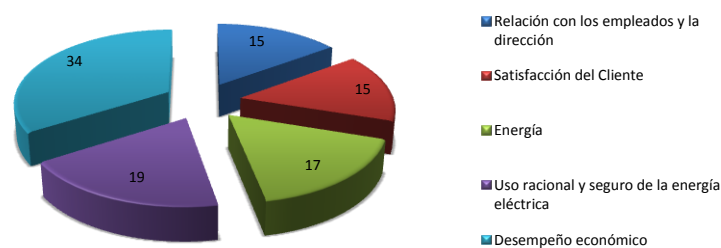
Relationship with employees and management
Customer satisfaction
Energy
Rational and safe use of electricity
Economic performance

Finally, in the *fifth* step the strategy is designed to ensure sustainability and that the interest and commitment are maintained.

Some actions to consider for meeting the demands of stakeholders are shown in Table 7.

Table 7 Actions to consider for meeting the demands of Stakeholders

Stakeholder	Response to be considered by the Company
Internal:	
• Owners or Shareholders	Strategic focus; Mission, Vision, Code of Conduct, Code of Ethics.
• Employees	Improving Work Practices, Respect for Human Rights
External:	
• Suppliers and subcontractors	Procurement, the provision of what is needed
• Environment	Environmental Management
• Government	Compliance with the law, ethics, integrity, transparency
• Customers and consumers	Marketing
• Communities and social organizations	Social investment

II.1. 5 Code of Ethics:

Ethics is a branch of philosophy that deals with the rational study of morality, virtue, duty, happiness and good living.[27] It can be said that ethics in the company is the set of values that are adopted and defined as the guiding principles of the company. Some of these values may be, for example, solidarity, justice, respect, honesty, integrity and transparency.

According to Prof. Omar França, quoted by DERES foundation,[28] there are five major thematic areas of ethical responsibility for the company: Environmental responsibility, Power relationships and respect in the workplace, Compliance with laws and relations with government institutions, Actions to support the community, and the Relationship with customers and suppliers (Responsible advertising).

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[27] Peter Singer, *Ethics*, p. 1, (http://es.wikipedia.org)
[28] DERES; "Manual para elaborar códigos de ética empresarial" (http://www.deres.org.uy/manuales_pdf/manual-de-etica-version-definitiva-27-07-09.pdf)

Figure 13 Seven steps in drafting the Company Code of Ethics

Senior Management Decision;
It should convey the importance of ethics and compliance for the organization as well as for employees and other stakeholders.

To whom does it apply;
Define which people are expected to comply with ethical values (workers, suppliers, subcontractors, etc.)

Forming teams;
The area or team that takes up the matter should plan the actions to be taken and establish a work schedule

Awareness and participation in the preparation;
Review the mission and vision of your organization.
Discuss the values that underpin the business strategy of your organization
Group the values found and define the expected behavior of employees

Compilation of inputs and drafting of the proposal
Establish a small working group with the authority to select the inputs received and draft the contents of the Code of Conduct

Multisectoral consultations
Once the first version of the Code has been drafted, there must be a new round of consultations at all levels

Consultations with experts;
The draft document is then shared with the legal counsel of the company, as well as persons or organizations that are qualified on the subject

Figure 14 Flowchart of the steps for developing a Company Code Ethics[29]
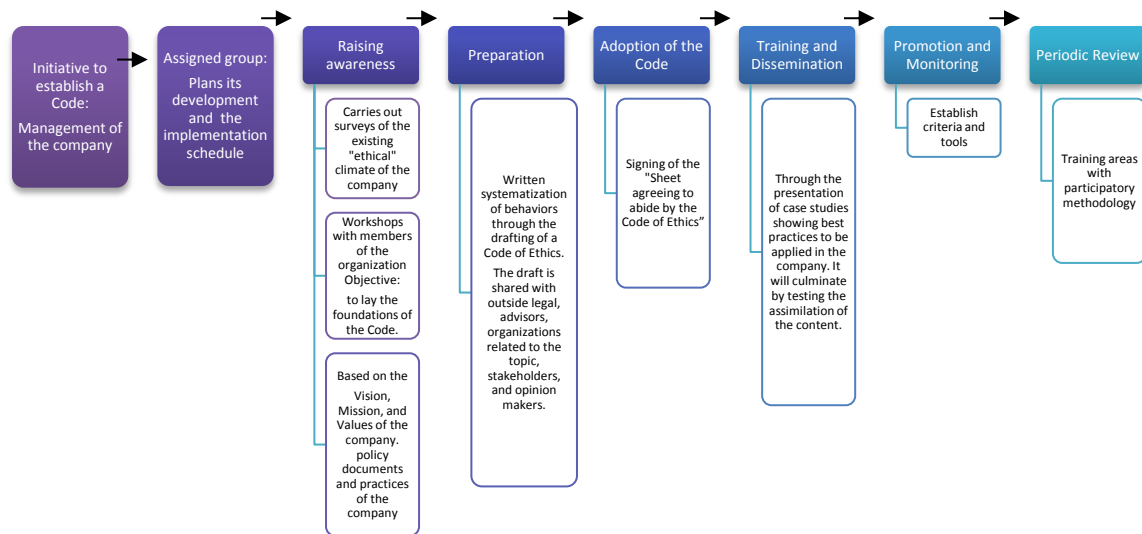
2.1.5.1 Examples of Codes of Ethics in the Energy Sector companies:

Table 8 Example of the Code of Ethics at EPM/Colombia

EXAMPLE OF THE PRINCIPLES OF A CODE OF ETHICS

COMPANY	*Empresas Públicas de Medellín*
TYPE OF COMPANY	*Public utilities company involved in the chain of generation, transmission, distribution and supply of energy. It has 25 hydroelectric and thermoelectric plants, and a wind farm in Colombia. The net effective capacity is 3257.6 MW*
LOCATION	*Colombia with subsidiaries in Guatemala, El Salvador and Panama.*

PRINCIPLES

In our design, the Code of Ethics is based on the following principles:

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[29] IBID 24

- *Identity*

  We see ourselves as a specific group of people who are distinguished by the name of the company, but fundamentally by its objectives to which we are committed, and the functions, role and values it has assumed and accepted in society.

- *Belonging*

  As a company and as employees, we are part of the social fabric that defines the city, the region and the country, and we accept the responsibility of fulfilling the role they expect of the different members.

- *Reason:*

  We understand the role that society expects of us, and the way we judge and are judged for our actions, will be determined by the basic rules of reason in a framework of open and symmetric dialog .

- *Respect*

  We understand that as a group and as individuals, our actions will be judged, and responsibility will be required within the framework of respect that we promise to observe with each member of society and our group.

- *Solidarity*

  We believe that the purpose of the company is to ensure that that each member has the material and other conditions necessary to achieve their goals with the support, respect, protection and guidance of the other members of the group.

Source: https://www.epm.com.co

Table 9 Example of the Code of Ethics of ICE/Costa Rica

EXAMPLE OF PRINCIPLES OF THE CODE OF ETHICS

COMPANY   GRUPO ICE (Instituto Costarricense de Electricidad)

TYPE OF COMPANY   Public

LOCATION   Costa Rica

Mission: *To consolidate the preference of our customers by renewing our organization and culture toward the new competitive environment.*

Vision: *To be the leading and innovative enterprise in telecommunications and electricity solutions for in the regional market.*

Values:

- **Integrity:** To perform our work in accordance with the principles of transparency, fairness, reliability, honesty and respect, to be loyal to the institution and to our customers, to reject improper influence and conflicts of interest, to be consistent in what we say and do, to manage institutional assets responsibly, to act in accordance with national and institutional regulations.

- **Commitment:** To satisfying the needs and expectations of our internal and external customers, to the economic and social development of the country, to the quality of life of its citizens, to the environment, to good work and the objectives of ICE.

- **Excellence** in providing a timely, reliable and quality service, in pursuing and applying new technologies for the benefit of our customers, in the implementation of technical and administrative best practices, in customer service and in the overall development of the human element and the management of institutional resources.

Source: http://www.grupoice.com

II.1.6 Community Investment:

For the International Finance Corporation-IFC, community investment consists of "*voluntary contributions or actions of companies to help communities located in their operating areas to address their development priorities, and take advantage of the opportunities that are created by the private investment in ways that are sustainable and support business objectives.*"

IFC also indicates that all community investment should consider five important interrelated elements: strategy, internal and external alignment, partnerships involving all local stakeholders, sustainability and measurement of results. The goal is to foster lasting improvements in the quality of life of local communities that generate business value for the company and ensure broad community support, commercial benefits for the business, and reduce Risks.

Figure 15 Key elements of strategic community investment [30]
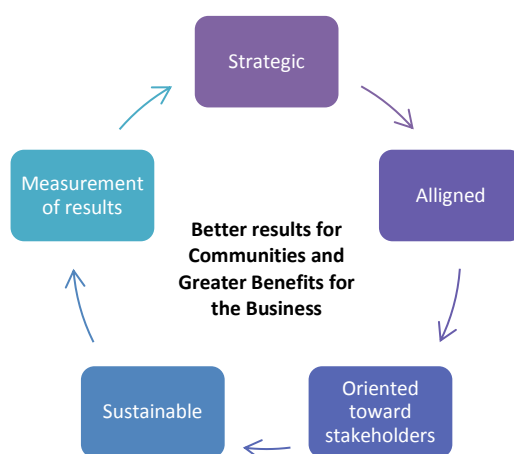
The IFC also indicates that to develop a solid strategy for Community Investment, a stepwise process should be followed that includes at least seven steps; some are taken internally by the company and others require participation, engagement, and feedback processes that involve all local stakeholders. The following graph shows the 7 steps with their respective activities to consider:

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[30] Source: IFC, Strategic Community Investment; A Quick Guide, summary of the IFC Good Practice Handbook, February 2010.

Figure 16 Seven Steps to a strong Community Investment Strategy [31]

Evaluate the business context	Evaluate the local context	Involve the community	Invest in capacity building	Define the parameters	Select schemes to implement	Measure and communicate the results
Business Case	Socioeconomic Assessment	Community Planning	Needs Assessment	Objectives, guiding principles and criteria	Internal Capacity	Baseline Indicators
Risk and opportunities	Local interest groups and networks	Advantages and Opportunities	Target Group s	Areas of Investment	Through third parties	Participatory methods
Basic skills	Institutional mapping	Future Vision and Prioritization	Types of skills and abilities	Exit Strategy	Partnerships with local stakeholders	Community perceptions
Internal alignment	Allies	Managing Expectations	Options and Strategies	Budget	Foundation	Benefits of the investment
Project Cycle		Gender			Hybrid models	Communication strategy

Some key questions about the formulation of community projects can be:

Table 10 Key Questions for formulating community projects

No.	?	MEANING	CONTENT	STAGE
1	What	What problem should be solved?	Analysis-goals-alternatives	Identification
2	To whom	To whom will the solution be directed?	Affected population and demand	
3	How much	How much will it produce?	Size	Development of Alternatives
4	Where	Where will the solution be located?	Location	
5	How	How will the problem be fixed?	Technology - Environment	
6	Which	Which alternative will be chosen?	Evaluation - Selection	Evaluation
7	With what	With what resources will the project be implemented	Financing	Specification
8	Who	Who will execute the project	Institutional Development	
9	When	When will the project will take place	Timeline	Programming

II.1.7 Policies for Organizations:

According to the Manual for developing policies and procedures,[32] the real purpose of policies in an organization *"is to simplify the administrative bureaucracy and help the organization obtain profits. A policy serves a purpose when it contributes directly to the activities and processes of the organization toward achieving its goals."*

For a policy to be well designed and well accepted, two aspects should be considered:

1) Active involvement of people who know and work with processes and;

2) Timely and adequate reports and explanations to the people affected or involved (employees, managers, suppliers, visitors, etc.) about the benefits.

The author identifies the following characteristics for a policy, among others:

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[31] IBID 23

[32] Álvarez Torres, Martín, Manual para elaborar manuales de políticas y procedimientos, Panorama Editorial, primera edición México 1996.

1. *It indicates what management wants or prefers to have done*
2. *It reflects a management decision for all similar situations*
3. *It helps people at the operational level make sound decisions that are consistent with management.*
4. *It is a means for all to be treated equally*
5. *It guides operational decisions in the same direction*
6. *It tends to give consistency to the operation*
7. *It helps all activities of the same type take the same direction.*

Some of the core policies of a Corporate Social Responsibility strategy in the energy sector are presented below. Many are identified as topics in the CSR indicators.

II.1.7.1 Gender Policy

According to the United Nations Development Program, UNDP[33], "*A Gender Equality Policy should:*
- *Present objectives from an explicit gender perspective, based on the principles of a Certification Program.*
- *Maintain coherence with the inequalities and weaknesses identified in the assessment.*
- *Propose a comprehensive strategy for reducing gender gaps and not implementing isolated measures in organizational management.*
- *Establish, in writing, the commitment of senior management to gender equality.*

It is created with the participation and inclusion of *"the greatest possible variety and number of stakeholders consistent with company planning, and should be validated by the gender adviser, who can make suggestions on the proposed measures. However, it will be the responsibility of senior management to establish, approve and document the Gender Equality Policy and disseminate it throughout the organization and among all the employees".[34]*

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[33] Regional Centre for Latin America and the Caribbean, UNDP, Rodríguez, Ana Laura. "Gender Equality in Companies" December 2010.
[34] IBID 29

Table 11 Example of a Gender Policy - ITAIPU BINACIONAL/Brazil-Paraguay

EXAMPLE OF A GENDER POLICY		
COMPANY	*ITAIPU BINACIONAL*	
TYPE OF COMPANY	Hydroelectric (The world largest hydroelectric power plant in production)	
LOCATION AND CAPACITY	Paraná River (Brazil-Paraguay), capable of generating up to 100 billion kilowatt-hours.	

GENDER EQUALITY PROGRAM

Women have also conquered their space in Itaipu. The Gender Equality Incentive Program endeavors to contribute, through affirmative action, to the rights of women in labor relations and in society by creating an environment with equal opportunity and not a set of measures that favor women.

Established in 2004, the action promoted initiatives such as the flexible schedule that enables mothers and fathers to anticipate or delay the start of the working day by half an hour.

Although it benefits both sexes, the measure is far more important for women; they can drop off and pick up their children at school without compromising the working day.

Other actions that have been implemented include the right of all staff to attend Mothers and Fathers Day presentations and dispensing with managerial permission to take the children to the doctor; it is sufficient to present the report.

To initiate the process of changing concepts and values, Itaipu listened to about 450 female officers and workers, who helped draw a profile of the company and suggest measures.

The program also includes training workshops for female community leaders in Curitiba and Foz do Iguaçu, and is part of the Standing Committee on Gender of the Ministry of Mines and Energy.

In 2006, Itaipu received the Gender Equality Seal Awarded by the Special Secretariat of Policies on Women. The seal is a tribute to the pioneering work of the company in the electrical sector.

SOURCE: http://www.itaipu.gov.br/es/responsabilidad-social/equidad-de-genero

II.1.7.2 Security Policy

The risks to which companies are exposed necessitate the creation of guidelines geared towards the responsible use of resources.

Security policies are documents that provide the basis for a secure environment for a company, and should define the responsibilities, security requirements, functions, and rules to be followed by company employees.

There are also the Voluntary Principles on Security and Human Rights (VPSHR) created in 2000 as a joint initiative by governments, non-governmental organizations (NGOs) and extractive companies in order to implement a guide that would ensure safe operations in socially sensitive or troubled areas through work procedures that ensure respect for human rights.

The VPSHR offer a practical guide for companies that operate in areas with a potential risk of human rights violations to ensure that public or private security forces that protect their operations, act within a framework of respect for human rights.

- **Managing security risks**:
  We have a methodology for identifying and assessing security risks that allows us to manage properly the possible threats the Company faces when carrying out its activities. This uncertainty is evaluated according to the impact on people, company assets and society.
- **Selecting security providers:**
  Definition of minimum requirements of ethical and social behavior in the criteria for selecting security providers. We ensure this commitment through clauses that require the adoption of Repsol's ethical and social principles.
- **Specific clauses in contracts:**
  Inclusion of clauses in contracts for the provision of security services that make explicit reference to VPSHR, and define human rights responsibilities and commitments more precisely.
- **Human Rights Training:**
  We require human rights training for security personnel of contractors and suppliers as an essential requirement for hiring. We also request documentary evidence to enable us verify this. In some cases, Corporate Security completes this training with lectures and basic courses.
- **Controls on our security providers:**
  We monitor security services to be able to identify irregular events that could lead to Human Rights abuses. Through audits and continuous monitoring, Corporate Security verifies compliance with the provisions, rules and procedures.
- **Channel of Communication:**
  We have established channels for communicating possible abuses through which our employees, contractors or any other interested party can communicate facts that could be considered human rights violations or breaches of laws or our regulations.

Table 12 Example of the Security Policy of REPSOL/Spain

EXAMPLE OF A SECURITY POLICY	
COMPANY	*REPSOL*
TYPE OF COMPANY	*Global integrated energy company that carries out Upstream and Downstream activities (Oil).*
LOCATION AND CAPACITY	*The company is present in more than 30 countries around the world (in Latin America it is present in Mexico, Guatemala, Nicaragua, Costa Rica, Panama, Colombia, Ecuador, Peru, Venezuela, Guyana, Suriname, Puerto Rico, Dominican Republic, Brazil, Bolivia and Argentina)*
The Corporate Security Policy of Repsol endeavors to protect people, interests, property and knowledge of the company from	

internal and external attacks that could occur, take the appropriate preventive and reactive measures, and promote a culture of security.

To achieve this, Repsol is committed to creating a safe working environment based on the following principles:

1.   Compliance with laws, regulations and internal dissemination of security criteria
Repsol will comply with the laws on corporate security at each site and in each country, and will define the necessary internal regulations and establish common standards of behavior for the whole company, encourage the dissemination of the criteria and allowing for a common unit of action.

2.   Respect for human rights
Repsol will adopt current best practices for actions in this area and will use initiatives such as the Voluntary Principles on Security and Human Rights, the basic principles of the United Nations Convention on the Use of Force and Firearms by law enforcement officers, the code of conduct for law enforcement officers, and the "Firearms and the use of force" report of the Oil and Gas Producers Association. It will also ensure that the personnel of security companies and the security that the company contracts will always act with strict respect for these rights and the principles contained in any agreement that Repsol may sign on "Security".

All employees who perform Corporate Security functions at the head office or in the countries will have strong training in human rights.

3.   Regulating the use of weapons
Repsol will limit the use of weapons by guards and for personal protection to those authorized by applicable laws. Such use will be limited to authorized Private Security personnel, and each case will be based on the current legislation of each country.

Security Forces and Agencies will be used in extreme situations or in those cases where the places or the activities to be performed involve a very high risk.

4.   Contributing to the creation of security awareness
Repsol will endeavor to provide the appropriate means for protecting and safeguarding the resources necessary for its employees to perform their professional activities, as well as their integrity.

All employees of Repsol must ensure their own security, and for this purpose, they will tailor their activities to the criteria established by the company in this area.

5.   Promoting a secure working environment
Repsol will carry out security studies in several Business/Corporate Units in order to detect vulnerabilities and take measures to prevent and/or minimize the consequences.

6.   Coordination of information
Repsol will establish and maintain channels of internal and external information that will allow it to know the security situation of the countries where it operates in order to minimize risk.

7.   Provision of resources
Repsol will provide the necessary resources for achieving the security standards required for the proper conduct of the business, and will promote the training of persons involved in management.

8.   Collaboration with Business/Corporate Units in risk assessment
Corporate Security will assist in establishing the appropriate channels for ensuring timely risk assessment in all Business/Corporate Units.

9.   Continuous improvement
Repsol will adapt security criteria dynamically to new challenges in order to achieve better results.
SOURCE: http://www.repsol.com

II.1.7.3 Human Rights Policy

According to the International Finance Corporation (IFC) *"The Declaration of a human rights policy will help align the human rights goals and commitments of the different functions of the company.*
Ideally, a Human Rights Policy Declaration should:
- *Be concise*

- *Provide a general definition of the policy in terms of the human rights objectives and principles to guide the company and achieve a solid performance on human rights.*
- *Based on the identified and potential human rights risks and impacts of the company.*
- *Specify that company activities will comply with internationally recognized human rights, applicable laws and regulations of the jurisdictions where the activities of the company are conducted, including laws that implement host country obligations under international law.*
- *Adhere to internationally recognized standards, certification schemes or codes of practice/conduct and include them in its own Policy Statement.*
- *Indicate who in the organization will ensure compliance with the Policy Statement and be responsible for its implementation.*
- *Ensure that the Policy Statement is properly communicated to all levels of the organization"[35].*

Table 13 Example of a Human Rights Policy Declaration - CODELCO/Chile

EXAMPLE OF A HUMAN RIGHTS POLICY	
COMPANY	*CODELCO*
TYPE OF COMPANY	*The National Copper Corporation of Chile is a Chilean -owned state company engaged in copper mining, and is the largest company in the world in this area.*
LOCATION AND CAPACITY	*Santiago Chile. It has assets of $ 31.645 billion, and its capital in late 2012 was U.S. $ 12.178 billion. In 2012 it produced 1.75 million metric tons of refined copper*

"To respect and protect fundamental human rights, as stated in the Universal Declaration of Human Rights of the United Nations, as well as the dignity of the people that work in its operations".

Source: http://www.codelco.com/

II.1.7.4 Environmental Policy

The environmental policy defines the environmental vision and mission of the company. In the self-declaration the company agrees to preserve the environment, and ensure a commitment to its Environmental Management System (EMS).

It can be a short paragraph or consist of a step-by-step explanation for each objective and goal, however, the most important thing is the statement that the company makes on its commitment

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[35] Guide to Human Rights Impact Assessment and Management (HRIAM) 2010 International Business Leaders Forum and International Finance Corporation

to conserving the environment; although the document very simple, it is relevant, because it is a public document.

Table 14 Example of an Environmental Policy - CHlLECTRA/Chile

EXAMPLE OF AN ENVIRONMENTAL POLICY

COMPANY	*CHILECTRA S.A.*
TYPE OF COMPANY	Chilectra is part of the Enersis Group. In 2012, it ranked first in Chile among the most socially responsible companies according the evaluation of PROhumana Foundation that assesses the social, environmental and economic performance of companies.
LOCATION AND CAPACITY	In 2012, Empresa Chilena had 1,658,637 customers and sold 14,445 GWh; it distributes electricity to a large part of the Metropolitan Region of Chile.

Environmental Policy of Chilectra
To take advantage of all possible synergies, the definition of environmental policy and its implementation are managed in a unified and coherent manner; that management:

- Defines environmental and sustainable industrial development policies, and develops guidelines for implementing environmental policy, which its subsidiaries are required to take as a reference;
- Identifies indicators and ensures follow-up and monitoring of business activities in terms of environmental impact;
- Studies the evolution of environmental law and establishes guidelines to be applied by its subsidiaries;
- Monitors relations with organizations, institutions and agencies in the area of environmental, promotes, implements and coordinates program contracts and agreements with those entities and institutions.

Chilectra encourages each subsidiary to have professionals and/or operational structures dedicated to these tasks and specific problems.

Environmental policy strategies and tools
Chilectra's environmental policy is also supported by the awareness that the environment can provide a competitive advantage in a market that is increasingly broad and demanding of quality and behavior. Chilectra's strategy is characterized by a focus on investments and activities based on the principles of sustainable development, particularly in the area of national and international organizations and programs, and encouraging actions and behaviors that consider the environment to be a strategic factor.
Chilectra promotes following environmental policy tools:
Voluntary agreements with environmental and professional associations and institutions;
Environmental management systems that are certified under the international standard ISO 14001, and strive for continuous improvement of performance and environmental organization;
A periodic environmental data acquisition system to ensure control over the performance of various industrial activities;
Environmental awareness and training activities for employees for the internal dissemination of initiatives and to enhance the skills and professionalism of the employees;
Programs for rational energy use by Customers;
Development of websites dedicated to the dissemination of the environmental "culture" and the promotion of Chilectra initiatives in the country.
Environmental communication: Chilectra and its main subsidiaries report on the implementation of environmental policy and the coherence between the goals and results achieved by publishing an environmental report, which is an integral part of its sustainability reports. This report illustrates the most significant environmental events (e.g. certification of environmental management systems, improvement of facilities, voluntary agreements and various types of initiatives for protecting the environment and the country); the main environmental achievements (energy efficiency, development of renewable sources, water use, emissions reduction,. waste management, etc.); the environmental balance (the systematic collection of data from the last five years on resource consumption and emissions, etc.); and indicators (e.g., analysis of the development over time of environmental services); the profiles of Chilectra subsidiaries to highlight their presence in various fields of activity and deepen their environmental characteristic.
Chilectra agrees to allow access to environmental information, while respecting the need for industrial confidentiality.

SOURCE: http://www.chilectra.cl

II.1.7.5 Community Relations Policy

The current business model of a company in the energy sector should include a contribution to the development of surrounding communities where it operates and where it has business interests. This involvement of the company in the community, including different actions that may include social and environmental investments or volunteering and joint work with civil society, etc. When work with the community is designed and implemented strategically, it provides a win-win multiplier effect, adds value to communities, helps to improve the quality of life of the people, and at the same time strengthens company image and brand.

Some important criteria to be adopted in the definition of a social investment policy are:
- It should impact the area of direct influence of the company
- It should be based on the real or perceived needs of prioritized stakeholders
- There should be an exit strategy, so that it does not create dependence or set a precedent that the company cannot disassociate itself from in the future.
- It should be measurable and verifiable

Table 15 Example of a Community Relations Policy - Talisman Energy/Canada

EXAMPLE OF A COMMUNITY RELATIONS POLICY	
COMPANY	*TALISMAN ENERGY INC.* **TALISMAN** ENERGY
TYPE OF COMPANY	Talisman Energy Inc. is a leading oil and gas company. Talisman is committed to conducting business safely, in a socially and environmentally responsible manner, and is included in the Dow Jones Sustainability (North America) Index. Talisman is listed on the New York and Toronto Stock Exchanges under the symbol TLM.
LOCATION AND CAPACITY	It is based in Canada and has two main operating areas: the Americas (U.S. and Colombia), and Asia-Pacific.

The Global Community Relations Policy (the "Policy") defines Talisman's standards for engagement with communities, including indigenous and tribal communities (hereafter "the Communities") residing in the areas of impact of our projects. It provides direction to Talisman employees and contractors for the creation of mechanisms that will better enable Talisman to engage with communities in a consistent and good faith manner, so that their concerns can be voiced and considered in decision-making regarding Talisman activities. Talisman's philosophy is to work to build trust, understanding and positive working relationships based on an open exchange of information to enable informed decision-making between Talisman and affected Communities. The Policy should be read in conjunction with the Talisman's Policy on Business Conduct and Ethics and the Security Policy.

The policy promotes an interactive approach to engagement with Communities that:
Respects the rights and related interests of all Communities and individuals, in a manner consistent with Talisman's core values and policies, the United Nations Universal Declaration of Human Rights, and its public commitment to the Voluntary Principles on Security and Human Rights. Talisman also acknowledges the importance of the United Nations Declaration on the Rights of Indigenous Peoples; Recognizes cultural diversity and the potentially differing needs and aspirations of different Communities; Promotes the development of Communities through a sharing of benefits associated with our operations, and Recognizes the expectations that Communities and individuals have of the corporation: to assess and understand the cultural and economic context in which it is working; to do no harm and enhance social and economic well-being.
Talisman's Commitments:
Consistent with applicable laws and regulatory requirements and recognizing the authority for Free, Prior and Informed Consent is

primarily derived from state domestic law, in engaging with communities: Talisman will meet or exceed broadly accepted industry standards for community engagement. Talisman will incorporate the broad principles of Free, Prior and Informed Consent, as interpreted below:

Free means that Talisman will not engage in, or facilitate coercion when dealing with communities and partners.

Prior means that Talisman will always endeavor to engage in a timely, honest and culturally appropriate way with Communities before undertaking significant activities and at appropriate stages throughout the life of a project.

Informed means that Talisman will work to build trust and understanding through an open exchange of information that enables knowledgeable decision-making by Communities.

Consent means that Talisman will endeavor to obtain and maintain the support and agreement of the Communities for its activities, in ways that are respectful and sensitive to local cultural and consultative processes and to the interests of the Community and Talisman.

Talisman will record feedback and support from the Community for its activities in ways that reflect a process of engagement and objectives agreed upon with the Community in question.

Talisman will access and address the potential impacts of its activities, both positive and negative, at appropriate stages in the life of its operations.

Talisman also recognizes that Communities often possess a unique body of cultural and environmental knowledge.

For each of its projects, Talisman will ensure that there is a grievance mechanism that is transparent, involves the Communities, and has clear lines of accountability for following through on commitments made by the properly appointed representatives of the Company.

Talisman will strive to contribute to the sustainable economic and social development aspirations of Communities and to work constructively for outcomes that promote mutual benefits for Communities and Talisman.

Supporting the Policy

Talisman will build the capacity of its employees and contractors to understand and appreciate the diverse indigenous and tribal communities where it works and to incorporate these perspectives in the engagement process.

Talisman will develop clear qualitative and quantitative performance indicators to measure compliance with the objectives specified in this Policy and a report on its performance to the Communities and other stakeholders.

Talisman will develop the guidance, supporting documentation and specialized training needed to ensure that its employees and contractors understand and can fulfill Talisman's commitments under this Policy.

In the interests of continuous improvement, Talisman will review this policy at least every three years.

This policy, together with Talisman's policies on Business Conduct and Ethics, and Security are intended to promote good faith engagement and respect for human rights in our dealings with Communities.

Talisman's responsibilities are bounded by applicable laws and the constitutional provisions of the states where it conducts its activities. Talisman does not control other actors who may act without its knowledge or clear consent and in ways that Talisman does not intend. However, Talisman will seek to influence others with whom it has a business relationship to act in a manner consistent with this Policy.

SOURCE: http://www.talisman-energy.com

III. TOOLS FOR IMPLEMENTING THE CSR PLAN

Support tools are presented below for implementing the CSR management system described above.

III.1 Establishment of the CSR Committee

- **Appointment of the person responsible for CSR** (see Appendix 1, model appointment of the CSR committee)
- **CSR Leader Profile** (See Annex 2)

III.2 CSR indicators adapted to the Energy Sector (Annex 3)

It is important to mention that the indicators presented in this methodology are the result of an analysis of those indicators prepared and validated by Integración Centroamericana de RSE (INTEGRARSE) through its CSR Indicators (INDICARSE), ISO standard 26000 and Instituto ETHOS of Brazil; what this consultant has done is select the questions related to and having the greatest impact on the energy sector to provide energy sector companies with a tool that allows them to carry out an initial self-assessment exercise to measure their CSR situation; however, for assistance, monitoring and better results, it is recommended that accompaniment be sought from Organizations responsible for CSR in the country where those companies operate.

CSR Indicators Adapted for the energy sector

III.2.1 How to use CSR indicators adapted to the energy sector with a gender focus?

III.2.2 What benefits can the indicators provide?

- They provide accurate information;
- They perform self-evaluation;
- Information can be verifiable because it is based on practices and policies;
- They are confidential;
- They allow a Comprehensive Evaluation (Internal and external performance is evaluated on the seven Axes that establish the CSR)
- They can be compared, preferably on an annual basis;
- As mentioned above, they have been adapted and emphasis has been placed on the energy sector.
- They are a tool that facilitates CSR management because it establishes a Critical Path, identifies strengths and weaknesses, and the incorporation takes place gradually.
- A process of continuous improvement takes place, and it can complement certification systems.

III.2.3 How do you answer the Questionnaire of Indicators adapted to energy sector?

The questionnaire was prepared by defining four possible answers for each type of question: Yes, In Process, No and Not Applicable.
Example:

 1. VALUES, TRANSPARENCY AND GOVERNANCE
   1.1 Self Regulation of Conduct

Ref.		The company	YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	1	Is it legally established?				

1. You will answer "Yes" if the statement applies 100% to your company,
2. You must mark "in Process", if you are currently implementing an action to comply with the statement,
3. You must mark "No" if the company does not comply with the action and currently is not taking concrete actions to fulfill it.
4. You must answer "Not Applicable" only if the statement does not apply because of the nature of the economic activity. These responses will be obvious when calculating the results.

The questionnaire also includes a series of quantitative questions to help broaden your Company's answers, for example:
Question: How often do you conduct internal audits? Answer: every 6 months

If the answer does not apply, it must be left blank. Quantitative questions help in the preparation of reports, cases and eventually sustainability reports; they do not affect the score obtained by when the results of the evaluation are reviewed.

Note:
To fill out the questionnaire, a coordinator must be designated; it is recommended that each axis be completed by the area of the company that is more involved with the topic.
The people responsible completing it, in consensus everyone that is involved filling it out, should seek a single response to the questions.
It is recommended that senior management of the company accompany the process of filling out and validating the results; the answer form should be signed by the General Manager or the highest authority of the company.

III.3 Stakeholder Mapping (See Annex 4 Model of Salience, stakeholder mapping)

III.4 CSR Plan (See Annex 5, form for the CSR Plan of the Company)

IV IMPLEMENTATION OF THE REPLICABLE METHODOLOGY IN THREE ENERGY COMPANIES WITH GENDER EQUALITY FROM GUATEMALA, HONDURAS AND NICARAGUA.

IV.1 Background:

As part of the Consultancy: Methodology for implementing CSR activities in energy companies with gender equality; it was proposed to assist three companies from the region with a pilot test of the methodology.

A company from each of the participating countries was chosen, a company from Guatemala, one from Honduras and one from Nicaragua.

The companies chosen were the ones documented in the case; they are state companies or were suggested by the Ministry of Energy of the country because of their impact. The companies had to respond to an invitation from the sub regional office of OLADE-CENTRAL AMERICA.

The participating companies were:

- Guatemala: Grupo Secacao
- Honduras: ENEE (Empresa Nacional de Energía Eléctrica)
- Nicaragua: Centrales Hidroeléctricas de Nicaragua

The three companies carried out a process by which they assigned a CSR leader, and he was the main contact with the consultant and the sub regional office of OLADE –Central America.

As part of the same methodology, they were also asked to appoint a CSR committee comprising various representatives of the company. That same group participated in two face-to-face workshops.

Support and monitoring was provided to the companies by telephone and email.

The workshops were to sensitize and provide training in CSR, and validate the methodology with these people, and then leave them with the task of using the tools and putting them into practice.

All the companies reached the point of developing a work plan; i.e. all managed to establish a CSR committee, become trained, measure using the indicators, carry out a preliminary mapping of stakeholders, and make a preliminary CSR plan with the persons responsible.

Due to confidentiality agreements with the companies, the results of the indicators, their stakeholders and their plan cannot be shared.

At the regional workshop, representatives of the three companies highlighted the benefits of participating in the process and all were very pleased, because they recognized the great value of a comprehensive and systematic approach to the adoption of CSR in the company.

IV.2 Process

The companies were trained in the CSR management system for the energy sector, with special accompaniment in steps 1 to 3, and they were given tools to perform the following steps:

STEP 1

GOVERNANCE: A Leader and a CSR Committee for the Company must be appointed. (*Use the forms in Annexes 1 and 2*)

STEP 2

PHILOSOPHY: The CSR Concept of the company must be defined, according to the business model and a win-win strategy (benefits for the company and for the stakeholders). (*Use the CSR concept and examples of Codes of Ethics as a reference*)

STEP 3

ASSESSMENT: The gaps and opportunities should be identified; for the *internal*, carry out the exercise of completing the indicators adapted to the energy sector (*Annex 3*), and for the *external*, complete the stakeholder mapping forms. (*Annex 4*)

STEP 4

BENCHMARKING: After completing step 3, identify the critical issues so that based on this, the best practices can be adopted. (Development of Policies, Certifications, Implementation of process, etc)

STEP 5

WORK PLAN: It is recommend that the Work Plan form be used so that based on the priorities identified, the persons responsible for each theme can be defiuned. (*Annex 5*)

STEP 6

COMMUNICATE: The practices carried out must be communicated and reported. Sustainability reports are an example of how to communicate.

IV.3 Which companies were supported?

IV.3.1 Company: Hidroeléctrica SECACAO, S.A./GRUPO SECACAO/Guatemala

General Company Information:

1	Commercial name:		Hidroeléctrica Secacaco			
2	Name:		Hidroeléctrica Secacao, S. A.			
3	Head Office Address:		16 calle 0-26 zona 14			
4	Country:		Guatemala			
5	Postal Code:		1014			
6	Website:		www.gruposecacao.com			
7	Phone:	(502)	23138383			
8	Fax:	(502)	23138399			
9	Email Contact:		maquinones@gruposecacao.com			
10	Activity of the organization or company:					
	a. Generation/Production				X	
	b. Distribution					
	c. Transmission					
	d. Related Services	Specify				
	a.1		Type of generation of the company:			
		a.1.1	Water		X	
		a.1.2	Wind			
		a.1.3	Geothermal			
		a.1.4	Biomass			
		a.1.5	Solar			
		a.1.6	Oil Derivatives			
		a.1.7	Other (specify)			
11	The company has branches or regional offices and operates:					
		A.	Nationally		X	
		B.	Regionally (Central America)			
		C.	Internationally (outside Central America)			
12	The company has capital:					
		A.	National		X	
		B.	Foreign			
		C.	Mixed			
13	The Board of Directors of the Company is comprised of:					
		A.	Shareholders		X	
		B.	Company executives			
		C.	External Directors.			
		D.	External Advisors.			
		E.	Others (specify):			
14	How many permanent employees does the company have:					
		a. 1 to 50		d. 251 to 500		
		b. 51 to 100		e. 501 to 1,000		
		c. 101 to 250	X	f. More than 1,000		

IV.3.2 Company: CHN / PROYECTO TUMARIN/Nicaragua

General Company Information:

1	Commercial name:		CHN			
2	Name:		Centrales Hidroeléctricas de Nicaragua S.A.			
3	Head Office Address:					
4	Country:		NICARAGUA			
5	Postal Code:					
6	Website:		www.chnenergia.com			
7	Phone:	(505)	22538440			
8	Fax:					
9	Email Contact:		chn@chnenergia.com			
10	Activity of the organization or company:					
	a. Generation/Production				X	
	b. Distribution					
	c. Transmission					
	d. Related Services	Specify				
	a.1		Type of generation of the company:			
		a.1.1	Water		X	
		a.1.2	Wind			
		a.1.3	Geothermal			
		a.1.4	Biomass			
		a.1.5	Solar			
		a.1.6	Oil Derivatives			
		a.1.7	Other (specify)			
11	The company has branches or regional offices and operates:					
		A.	Nationally		X	
		B.	Regionally (Central America)			
		C.	Internationally (outside Central America)			
12	The company has capital:					
		A.	National			
		B.	Foreign		X	
		C.	Mixed			
13	The Board of Directors of the Company is comprised of:					
		A.	Shareholders			
		B.	Company executives		X	
		C.	External Directors.			
		D.	External Advisors.			
		E.	Others (specify):			
14	How many permanent employees does the company have:					
			a. 1 to 50	X	d. 251 to 500	
			b. 51 to 100		e. 501 to 1,000	
			c. 101 to 250		f. More than 1,000	

IV.3.3 Company: Empresa Nacional de Energía Eléctrica (ENEE)/Honduras

General Company Information:

1	Commercial name:		Empresa Nacional de Energía Eléctrica –ENEE-		
2	Name:		Empresa Gubernamental Autónoma		
3	Head Office Address:				
4	Country:		Tegucigalpa, MDC, Honduras		
5	Postal Code:				
6	Website:		www.enee.hn		
7	Phone:				
8	Fax:				
9	Email Contact:				
10	Activity of the organization or company:				
	a. Generation/Production			X	
	b. Distribution			X	
	c. Transmission			X	
	d. Related Services	Specify			
	a.1	Type of generation of the company:			
		a.1.1	Water	X	
		a.1.2	Wind		
		a.1.3	Geothermal		
		a.1.4	Biomass		
		a.1.5	Solar		
		a.1.6	Oil Derivatives		
		a.1.7	Other (specify)		
11	The company has branches or regional offices and operates:				
		A.	Nationally	X	
		B.	Regionally (Central America)		
		C.	Internationally (outside Central America)		
12	The company has capital:				
		A.	National	X	
		B.	Foreign		
		C.	Mixed		
13	The Board of Directors of the Company is comprised of:				
		A.	Shareholders		
		B.	Company executives		
		C.	External Directors.		
		D.	External Advisors.		
		E.	Others (specify):	Government-private	
14	How many permanent employees does the company have:				
		a. 1 to 50		d. 251 to 500		
		b. 51 to 100		e. 501 to 1,000		
		c. 101 to 250		f. More than 1,000	X

IV.4 How were they supported?

Two face-to-face workshops were conducted for each company in their offices, in addition to follow-up by telephone and email.

Workshop 1:

The following is the model schedule that was used, although it could vary depending on the circumstances.

FIRST SUPPORT MEETING
ON CSR AT COMPANIES FROM HONDURAS, NICARAGUA AND GUATEMALA
Facilitator: Guillermo Monroy

AGENDA

9:30 - 10:30   Kickoff meeting with the President of the Company and/or General Manager and institutionalization of CSR in the Company
- Definition of the Committee and Governance
- Appointment of the CSR Representative of the Company

10:30-11:30   Introduction to CSR and training of the CSR Committee
- Introductory Talk to the committee on CSR

11:30- 13:00   Stakeholder Mapping Exercise
- Definition of Stakeholders
- Solving the case
- Identification of stakeholders and chronology of events

14:30- 15:00   Situational Analysis of CSR
- Mapping of Stakeholders
- Expectations, Opportunities and Risks.

15:00- 16:30   Measurement of CSR
- Importance of Measuring CSR
- Instruments, standards and reports
- Indicators and tools for the initial assessment

16:30 - 17:30   Guidelines for Defining the CSR Plan
- Recommendations on how to develop the plan

Workshop 2:

SECOND SUPPORT MEETING
ON CSR WITH COMPANIES FROM HONDURAS, NICARAGUA AND GUATEMALA
Facilitator: Guillermo Monroy

AGENDA

Time	Activity
10:30	Review of documentation and feedback on the process of filling out indicators and the work plan form (CSR Coordinator)
12:30	Review of Stakeholders (CSR Coordinator)
14:30	Presentation on "implementing CSR" (committee)
17:30	Materiality and stakeholders (committee)
18:00	End of the Session

IV.4.1 Materials and Instructions

TIME	THEME	ACTIVITY	OBJECTIVE	REQUIRED PARTICIPANTS	FILE	MATERIALS REQUIRED	INSTRUCTIONS
9:30 - 10:30	Kickoff meeting with the President and/or General Manager of the Company and institutionalization of CSR in the Company	meeting	To obtain the commitment of senior management and designate a CSR leader	General Manager/ President and CSR leader	NombramientoComiteRSE.xlsx	Printed document	
	• Definition of the Committee and Governance	action	To appoint a CSR committee	General Manager/ President and CSR leader	NombramientoComiteRSE.xlsx	Printed document	
	• Appointment of the CSR Representative of the Company	action	To appoint a CSR leader	General Manager/ President and CSR leader	NombramientoComiteRSE.xlsx	Printed document	
10:30- 11:30	Introduction to CSR and training of the CSR Committee			CSR Committee			
	• Introductory Talk to the committee on CSR	talk	To introduce CSR	CSR Committee	RSEintro(energia).pptx	Projector	
11:30- 13:00	Stakeholder Mapping Exercise			CSR Committee			
	• Definition of Stakeholders	talk	To become acquainted with the concept of a stakeholder	CSR Committee	PublicosInteresyComunidades (energia).pptx	Projector	
	• Solving the case	case	Importance of stakeholders	CSR Committee	CasoFruvertesa	Printed document	
	• Identification of stakeholders and chronology of events	exercise	To make a list of stakeholders and their relationship with the company	CSR Committee	PublicosInteresyComunidades (energia).pptx	Post-it notes	Blue Post-it note: date Green Post-it note: fact Yellow Post-it note: employee Orange Post-it note: stakeholder Red Post-it note: interest, concern expectation (stick on another wall)
13:00- 14:00	Lunch						
14:30- 15:00	Situational Analysis of CSR			CSR Committee			
	• Mapping of Stakeholders	exercise		CSR Committee	PublicosInteresyComunidades (energia).pptx	Post-it notes and flip chart	Stick the Post-it note of the stakeholders on the influence-power matrix
	• Expectations, Opportunities and Risks			CSR Committee	PublicosInteresyComunidades (energia).pptx	Post-it notes and flip chart	Stick the Post-it notes of expectations
15:00- 16:30	Measurement of CSR			CSR Committee	MediciondelaRSE(energia).pptx	Projector	
	• Importance of Measuring CSR			CSR Committee	MediciondelaRSE(energia).pptx	Projector	
	• Instruments, standards and reports			CSR Committee	MediciondelaRSE(energia).pptx	Projector	
	• Indicators and tools for the initial assessment			CSR Committee	MediciondelaRSE(energia).pptx		
16:30 - 17:30	Guidelines for Defining the CSR Plan			CSR leader	ImplementandolaRSE (energia).ppt	Projector	
	• Recommendations on how to develop the plan			CSR leader	FormatoPlanRSE.xlsx		

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ANNEXES

Annex 1 Appointment of the CSR Committee

Company Name:_____

Date:_____

AXIS	DESCRIPTION	LEADER OF THE AXIS	
		NAME	**POSITION**
Governance	Ethical principles and fundamentals of each aspect of the company's operations, internal and external transparency, and compliance with the law.		General Manager Legal Department
Internal stakeholders	Optimal and adequate conditions of employment for achieving greater productivity and personal development.		Human Resources Manager
Environment	Respect and care for the natural surrounding and in the way it does business, making the best use of its inputs, reducing emissions and waste, achieving greater efficiency and producing more with less.		Environmental Manager Plant Manager Maintenance
Suppliers	It starts with the selection of suppliers and the establishment of a responsible and sustainable relationship. It requires criteria that are in accordance with your guidelines throughout the production chain. If there are mutual benefits, productivity will increase, transaction costs will drop and they will adapt more quickly to your needs.		Purchasing Manager
Marketing	The company has a responsibility to its customers and/or consumers to provide better customer service, clarity in its business transactions and better products, and meet quality standards, carry out responsible marketing and respond better to their needs and requirements. This strengthens the brand, and increases customer loyalty.		Marketing Manager Manager of Communications or Corporate Relations
Communities	Contributing to the development and improvement of communities near where the company operates and has commercial interests. This relationship should be based on a shared contribution and responsibility, as it is a win- win relationship for both sides; sustainable development will be achieved, the reputation of the company will be strengthened and the trust of the community will be won.		Manager of Community Relations Manager of Communications or Corporate Relations
Public Policy	Participating in designing government policies and forming partnerships to implement joint projects with local or central governments to extend the impact of good practices at the national level.		General Manager Manager of Communications or Corporate Relations

Governance of the CSR Committee:

ROLE	DESCRIPTION	NAME	POSITION
Leadership by Senior Management	The "champion" that leads CSR. Encourages, facilitates decision-making. Provides budgets and obtains the necessary resources for implementing CSR projects and activities		Member of the Board, Board of Directors, President and General Manager
Coordination	Convenes, prepares the agenda and takes minutes at meetings. Provides tools to the committee and committee. Is a facilitator that collaborates in implementing activities. Arranges with the Leader to obtain the support of Senior Management		CSR Manager, Corporate Relations, Communications or Human Resources Manager

Annex 2 Profile of the CSR Leader

Company Name:	
Date:	
General Objective of the Position:	To design the Corporate Social Responsibility strategy and implement a comprehensive CSR management system to ensure ethical practices and responsible behavior by all members of the company and ensure that the company has good reputation and long term sustainability.
Specific duties:	- To develop the CSR strategy and philosophy - To establish a Corporate Social Responsibility information and management system - To coordinate with persons responsible for the different parts of the organization. - To design and implement a system for measuring CSR. - To serve on and direct a CSR committee and specific task forces - To analyze and manage risks to the company's sustainability. - To define the CSR Plan and objectives of the organization. - To develop policies and procedures - To analyze stakeholders continually and manage their expectations to ensure that there is a Social License to Operate - To direct and develop an annual CSR report for the company - To establish partnerships with public, private and non-profit organizations that are strategic for the company - To participate in and represent the company at events, conferences and meetings on CSR and Sustainability.

Person Designated to be the leader:

Name:

Position:

Date:

Approval of Senior Management:

Name:

Position:

Signature:

Annex 3 CSR indicators adapted to the Energy Sector

Excel file to be completed by companies and Excel file with formulas for the evaluator.

INDICATORS ADAPTED TO THE ENERGY SECTOR

Organizational Profile 2013

The company is asked to complete the following information, which involves details of its operations and line of business. The data are confidential and will be used exclusively to perform comparative analyses and produce a report on trend in CSR practices. For that reason, you are asked to be as specific as possible in providing the information.

1.-Commercial name

2.-Company name

3.- Main Office Address

4.-Country

5.-Postal Code

6.-Website

7.-Phone

8.-Fax

9.-Contact email address

10.-The activity of the organization or enterprise is:
    a.-Generation/Production
    b.-Distribution
    c.-Transmission
    d.-Related Services   specify

        a.1.-Type of generation of the company:
        a.1.1.-Hydro
        a.1.2.-Wind
        a.1.3.-Geothermal
        a.1.4.-Biomass
        a.1.5.-Solar
        a.1.6.-Petroleum Derivatives
        a.1.7.-Other (specify)

11.-The company has regional subsidiaries or offices that operate
        A.-Nationally
        B.-Regionally (Central America)
        C.-Internationally (outside Central America)
12.-The company's capital is
        A.-National
        B.-Regional (Central America)
        C.-.Multinational (outside Central America)

13.-The Board of Directors of the company is comprised of:
        A.-Shareholders
        B.-External Directors
        C.-External Advisors
        D.-Company Officers
        E.-Others (specify)

14.-How many permanent employees does the company have:
        a.-1-50   d.-251-500
        b.-51-100   e.-501-1000
        c.-101-250   f.-more than 1000

15.-Annual sales of the company are:
        a.-$0 - $500,000
        b.- $500,001 - $2,000,000
        c.- $2,000,001 - $5,000,000
        d.- $5,000,001 - $10,000,000
        e.- $10,000,001 - $20,000,000
        f.- $20,000,001 - $50,000,000
        g.- $50,000,001 - $100,000,000
        h.-more than $100,000,000

1. VALUES, TRANSPARENCY AND GOVERNANCE

Ref.		1.1 Self Regulation of Conduct					
		The Company			YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	1	Is it legally established?						
ICRSE	2	Does it meet and respect the laws and international conventions applicable to the energy sector?						
ICRSE	3	Does it know and comply with all legal requirements applicable to national energy sector?						
		1.2 The Code of Conduct and/or code of ethics:						
ICRSE	4	Does it have a code of ethics?						
ICRSE ETHOS	5	Does the code of ethics regulate the relationship regarding:	a. Personal?					
			b. Suppliers?					
			c. Consumers / customers?					
			d. Community?					
			e. Government?					
			f. Environment?					

					YES	IN PROCESS	NO	NOT APPLICABLE
	ICRSE ETHOS	6	Does it reveal or disseminate its ethical commitments (through institutional materials, on the internet or in another appropriate manner) to its internal and external stakeholders(employees and shareholders)?	Internally (employees and shareholders)				
				Externally (community, suppliers, customers, governments, etc.)				
	ICRSE ETHOS	7	Does it have policies that expressly prohibit illegal practices (such as bribery, corruption, extortion, tips) for competitive advantage?					
	ICRSE ETHOS	8	Does it have a policy or is it explicit about the commitment to transparency and accuracy of information to stakeholders?					
	ETHOS	9	Does it set limits on public activities or contributions?					
	ETHOS	10	Does it include in its policies relations with communities?					
	ETHOS	11	Is it explicit about conflict of interest?					
	ICRSE ETHOS	12	Does it have a clear and formal procedure for penalizing infringements of the code of ethics and/or conduct?					
	ICRSE ETHOS	13	Does it have a formal committee, council or person responsible for ethical issues?					
	1.3 Organizational Culture							
			The company		**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
	ICRSE	14	Does it have a Vision					
	ICRSE	15	Does it have a Mission					
	ETHOS	16	Is CSR explicit in the mission and vision of the company and is it considered in its principles?					
	ETHOS	17	Does it promote the mission and vision at all levels of the company?					
	ETHOS	18	Does it include executives and employees in the assessment and monitoring of ethical principles (values, code)?					
	ETHOS	19	Does it apply clear sanctions for ethical misconduct					
	ICRSE ETHOS	20	Does it recognize CSR as part of the business strategy and not as an isolated activity?					

					YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE ETHOS	21	Does it have an area/ committee/ group/ person responsible for ensuring compliance with and dissemination of CSR policies?						
		1.4 Corporate Governance						
		The company			**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
ICRSE	22	Does it have a policy that regulates:	a. Responsibilities of Managers					
			b . Responsibilities of the Board/Directors					
			c . Compensation of Directors					
			d . Rights of Shareholders					
ETHOS HR	23	Does it include respect for human rights as a formal criterion in decisions						
ILO	24	Does it guide its operations according to the Declaration of the International Labor Organization (ILO) on the Fundamental Principles and Rights at Work?						
GLOBAL COMPACT	25	Does it guide its operations according to the Principles of the Global Compact?	Support and respect for human rights					
			Not complicit in human rights abuses					
			Respect for Freedom of Association and Unions and the Right to Collective Bargaining					
			Elimination of forced and compulsory labor					
			Abolition of child labor					
			Elimination of discrimination regarding employment and occupation					
			Supports Prevention in the face of environmental challenges					
			Promotion of greater environmental responsibility					

				2010	2011	2012	2013
			Encouragement of the development and dissemination of environmentally friendly technologies				
			Combatting corruption in all its forms				
MDG	26	Does it guide its operations according to the Millennium Development Goals-MDGs-	Eradication of extreme poverty and hunger				
			Achievement of universal primary education				
			Promotion of gender equality and empowerment of women				
			Reduction of child mortality				
			Improvement of maternal health				
			Combatting HIV/AIDS, malaria and other diseases				
			Ensuring environmental sustainability				
			Development of a global partnership for development				
SE4ALL	27	Does it guide its operations according to the United Nations Initiative on Sustainable Energy for All (SE4ALL)?	Universal access to modern energy services (electricity and clean and modern cooking solutions).				
			Doubling of the use of Renewable Energy				
			Improved energy efficiency				

			2010	2011	2012	2013
ETHOS	a	Total number of members of the Board of Directors(or similar structure)				
ETHOS	b	Percentage of Board of the Directors (or similar) who are independent consultants, non-executive directors?				
ETHOS	c	Percentage of women on the Board of Directors (or similar)				

			1.5 Dialogue and engagement with stakeholders		YES	IN PROCESS	NO	NOT APPLICABLE
			The company		YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE ISO	28		Does it have a system or strategy for knowing and engaging with its stakeholders?					
ETHOS	29		It is open to criticism from groups or stakeholders about the nature of its processes, products or services					
ICRSE ETHOS	30		Does it have a formal policy or system to respond quickly to any suggestion, appeal, effort, demand or complaint from stakeholders?					
ETHOS	31		Do processes of dialogue or commitments to stakeholders have performance indicators to monitor the relationship?					
ETHOS	32		Does the company have a policy so that indicators/ data/ information from dialogue processes or commitments to stakeholders are comparable, reliable, relevant and understandable by stakeholders?					
ETHOS	33		Are indicators/ data/ information used in the overall planning process of the company?					
			1.6 Social Balance					
			The company		YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	34		Does it have a system of accountability for its positive and negative impacts relating to:	a. economic aspects?				
				b. social activities?				
				c. environmental activities?				
ICRSE	35		Does it publish locally a sustainability report?					
ETHOS	36		Does the company do a social balance? (facts and figures that summarize the company's social activities)					
ETHOS	37		Does the company include criticism, suggestions, or testimony of stakeholders in the social balance?					
GRI	38		When doing the social balance, does the company consider the principles of:	Inclusion				
				Relevance and Materiality				
				Coverage				

Balance			
Comparable			
Precision			
Reliability			
Clarity			

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	14
Quantitative questions	3
Gender	3
Total questions	**38**

2. INTERNAL STAKEHOLDERS

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
		2.1 Freedom of Association					
ICRSE HR	1	Does it have a policy that respects the employees' right of free association and avoids any coercive or discriminatory action?					
ISO	2	Does it have a policy that prohibits encouraging governments to restrict the exercise of internationally recognized rights to freedom of association and collective bargaining?					
		2.2 Participatory Management					

ICRSE ETHOS	3	Does the company have formal policies and mechanisms to receive, attend to, assess and accompany positions, concerns, suggestions or criticism of employees in order to add new learning and knowledge?					
ICRSE	4	Is there a formal orientation program for new employees?					
ETHOS	5	Does the company have a program of incentives and recognition for employees' suggestions that help improve internal processes?					
ISO ICRSE	6	Does it promote access to workers' representatives in order to foster a two-way relationship and mutual development?	a. open communication with those responsible for decision-making?				
			b. familiarity with workplaces and facilities throughout the company?				
			c. familiarity with the strategic planning information of the company?				
			d. familiarity with the financial information of the company?				

		2.3 Family -Work Balance and Commitment to the Future of the Children					
		The company		**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
ICRSE	7	Does it have statistics on the educational level of its employees' family members?					
ICRSE	8	Are there co-responsibility programs that provide educational opportunities to the family members of its employees?					
ICRSE	9	Does it offer flexible working hours for private matters of its employees? (events of the children, emergencies, studies, etc.)					
ICRSE	10	Does it offer recreational, cultural or sports programs or facilities to the family members of its employees?					
ETHOS	11	Does it offer a specific program for the health of company employees who are pregnant?					
ETHOS	12	Does it offer flexible schedules for the period of breastfeeding, in accordance with current law?					

					2010	2011	2012	2013
HR ENERGY	13	Does it present practical proposals for combatting child labor in the energy sector?						
OLADE	14	Does it have a strategy for preventing sexual and workplace harassment?						
ICRSE	15	Is there an awareness program aimed at employees on child labor and its implications?						
ETHOS	a	Total number of minors doing an internship at the company						
ETHOS	b	Total number of youth hired before and after completing the internship						
ETHOS	c	Total number of assessments received by the company from the Ministry of Labor regarding the use of child labor						

2.4 Respect for the Individual								
		The company		**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**	
ETHOS	16	Does it offer its contract workers the same benefits as its registered employees						
ETHOS	17	Does it have a policy for valuing diversity and non-discrimination that includes the following:	Ethno-racial appearance					
			Gender					
			age					
			religion					
			sexual orientation					
			geographical origin					
			social class					
			physical appearance					
			disabilities					
ETHOS	18	Does it include respect for diversity and non-discrimination in its selection, hiring, promotion, internal mobility and dismissal processes?						
ICRSE ISO	19	Does it have policies to prevent any kind of physical or psychological abuse, or forced labor within the company? (includes bullying, harassment, sexual abuse and/or improper disciplinary practices)						
2.5 Commitment to Non-discrimination and promotion of gender equality								

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS	20	Does it have a formal policy promoting gender equality? Is it stated in the code of conduct or statement of values of the company?					
ETHOS	21	Does the company conduct internal awareness campaigns (seminars, forums or specific meetings) to improve and accompany its employees regarding the importance of racial and gender equality and non-discrimination?					
ETHOS	22	Does the policy promoting gender equality explicitly prohibit hiring, dismissing or promoting women based on their marital status and reproductive condition?					
ETHOS	23	Does the company have procedures to ensure the protection of women against psychological, moral, physical violence or harassment in the workplace?					
ETHOS	24	Does the policy promoting gender equality guarantee the participation of women in decision-making processes at all levels and in all areas of the company?					
ETHOS	25	Is the business communication policy of the company premised on not using images or situations that threaten dignity?					
				2010	2011	2012	2013
ETHOS	d	Percentage of women in relation to the total number of employees					
ETHOS	e	Percentage of women in executive positions in relation to the total number of available positions					
ETHOS	f	Average monthly wage of women in executive positions					
2.6 Remuneration, Benefits and Career Policy							
		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS	26	Does it conduct surveys to measure employee satisfaction with matters relating to pay and benefits offered by the company?					
ETHOS	27	Does it offer its employees additional bonuses related to sustainability, such as success in the medium and long term or achieving goals related to social and environmental performance?					
ETHOS	28	Does it have a policy of overtime compensation for all employees, including the manager and executives?					

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	29	Does it have an employee development program with potential for promotion?					
		2.7 Care regarding health, safety and labor conditions					
ICRSE	30	Does it have an education program on:	a. Health?				
			b. Hygiene?				
			c. Occupational Safety?				
ISO ICRSE	31	Does it have a policy that ensures that the necessary safety equipment is provided to employees (where applicable) including training in its proper use?					
ISO ICRSE	32	Does it have mechanisms for recording and investigating all health and safety incidents and problems, in order to minimize or eliminate them?					
ISO ICRSE	33	Does it perform a specific study of occupational safety hazards for its employees based on the position, assigned tasks, location, gender and other characteristics?					
ICRSE	34	Does it have contingency plans and appropriate signage in all its facilities?					
		2.8 Commitment to professional and worker development					
		The company		**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
ETHOS	35	Does it regularly analyze the socioeconomic profile of its employees to focus its compensation, benefits, education and professional development strategies?					
ETHOS	36	Does it have an illiteracy eradication, basic education, and complementary education program for its employees with defined goals and resources?					
ISO ICRSE	37	Does it have a policy to promote the following aspects in all stages of the work experience in a fair and non-discriminatory manner :	a. access to skills development?				
			b. training programs?				
			c. practical learning programs?				
			d. opportunities for career advancement?				
ICRSE	38	Does it encourage and reward employees whose contributions help	a. productivity bonuses?				

		to improve their own performance and that of the organization through:	b. percentage of profit sharing?				
			c. non-monetary incentives?				
ICRSE	39	Does it have permanent processes for identifying training needs?					
ISO ICRSE	40	For promoting the training and/or formal education of employees, does it have:	a. co-financing programs?				
			b. links to seniority?				
			c. links to results/productivity?				
ICRSE	41	Does it have voluntary retirement programs?					
ISO ICRSE	42	Does it have a policy to ensure, where necessary, that workers who have been dismissed are assisted with:	a. finding a new job? (worker relocation policy)				
			b. training?				
			b. advice?				
				2010	2011	2012	2013
ETHOS	g	Number of hours of professional development per employee/year					
ETHOS	h	Total illiterates in the workforce					
ETHOS	i	Percentage of illiterate men in the workforce					
ETHOS	j	Percentage of illiterate women in the workforce					
ETHOS	k	Percentage of women that have completed primary education					
ETHOS	l	Percentage of men that have completed primary education					
ETHOS	m	Percentage of women that have completed secondary education					
ETHOS	n	Percentage of men that have completed secondary education					
ETHOS	ñ	Percentage of women with a complete baccalaureate or technical level					
ETHOS	o	Percentage of men with a complete baccalaureate or technical level					
ETHOS	p	Percentage of women with a complete college education level					
ETHOS	q	Percentage of men with a complete college education level					

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	14
Quantitative questions	18
Gender	20
Total questions	42

3. ENVIRONMENT

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
		3.1 Commitment to improving environmental quality					
ICRSE	1	Does it comply with all national and international environmental laws that apply to the sector?					
ETHOS	2	Does it have a formal environmental policy that is known to all employees and is included in the code of conduct and statements of company values?					
ETHOS ICRSE	3	Does it have a person responsible for the area of environment?					
ETHOS	4	Does it participate in local or regional committees/councils to discuss environmental issues with the government and/or communities?					
ETHOS	5	Does it contribute to the preservation of biodiversity through specific policies, projects, conservation of protected areas and/or programs to protect endangered animals?					
ETHOS	6	Does it have an explicit policy not to use materials and supplies from the illegal exploitation of natural resources (wood, non-timber forest products, animals, etc.)?					
		3.2 Environmental education and awareness					

				YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	7	Does the company have environmental education programs for its employees, suppliers and customers					
ICRSE	8	Does it have agreements, partnerships or alliances with organizations to promote environmental education in the community where it operates?					
ETHOS	9	Does it carry out periodic internal campaigns to reduce water and energy consumption?					
ETHOS	10	Does it carry out periodic internal education campaigns based on the 3 Rs					
3.3 Management of environmental impacts and the life cycle of products or services							
		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS ICRSE	11	Does it have an environmental emergency plan that includes all processes, products or services that involve hazardous situations? Does it regularly train its employees to deal with these situations?					
ICRSE	12	Does it have mechanisms for communicating and providing constant training in the emergency plan for:	a. Internal stakeholders?				
			b. External stakeholders?				
ISO	13	Does it have mechanisms for identifying sources of contamination and waste related to its activities?					
ISO ICRSE	14	Does it have mechanisms to measure, record, report and reduce consumption and/or generation of:	a. water?				
			b. energy?				
			c. waste?				
			d. other resources?				
			e. garbage?				
	3,4	**Sustainable use of resources**					
		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ISO	15	Does it have mechanisms to identify the sources of the energy, water and other resources used?					

				YES	IN PROCESS	NO	NOT APPLICABLE
ISO	16	Does it implement efficiency measures to reduce the use of energy, water and other resources, taking into account the best practices and benchmarks of its industry?					
ISO 50001	17	Does it perform energy audits? (analysis of energy consumption, inefficiencies and potential savings)					
ISO 50001	18	Does it have an Energy Management policy and/or system?					
ISO 50001	19	Does it have mechanisms to identify the sources of energy used by the organization?	a. fuels				
			b. electricity				
			c. other (steam, heat, compressed air, etc.)				
ISO 50001	20	Are any limitations on the amount of fuel used?					
ISO 50001	21	Does it have information on the characteristics of equipment, motors (power, efficiency), operating hours and load factors? Measurement of energy consumption?					

				2009	2010	2011	2012
ICRSE	a	What was its annual electricity consumption in kilowatts?					
ICRSE	b	What was its annual water consumption (in m3)?					
ICRSE	c	What was its annual consumption of paper (reams per capita)?					
ICRSE	d	What was its annual fossil fuel consumption (in liters)? Include gasoline, LPG, diesel, bunker and others.					
ISO 50001	e	For power plants, how much energy was consumed and how much was generated (m3 fuel consumed/MWh electricity produced)					

3.5 Minimize inputs and outputs of materials

		The company	YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS	22	Does it carry out actions to control pollution caused by its own vehicles or those of others that provide services to the company?				

				YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	23	Does it seek suitable final disposal for tires, batteries, oils and other consumables from its vehicles?					
ISO	24	Does it have procedures for reviewing the amount and type of use made of fuels? Does it implement programs to improve efficiency and effectiveness?					
ETHOS	25	Does it have a monitoring system with specific goals for	Increasing Energy Efficiency				
			Reducing solid waste generation				
			Reducing emissions of CO2 or other greenhouse gases to the atmosphere?				
			Reducing water consumption				
	3,6	**Mitigation of and Adaptation to Climate Change**					
		The company		**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
ISO	26	Does it have mechanisms for identifying the direct and indirect sources of GHG (greenhouse gas) emissions and defining the limits of its responsibilities?					
ISO ICRSE	27	Does it implement measures to reduce progressively direct and indirect GHG emissions that are within its control and encourage similar actions within its sphere of influence?					
ISO ICRSE	28	Does it have a policy that encourages the purchase of energy efficient products?					
ISO	29	Does its environmental policy include the carbon neutral goal by implementing measures to offset remaining GHG emissions?					
ISO	30	Does its policy consider future global and local climate projections in order to identify risks and include adaptation to climate change into its decision-making?					

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ISO	31	Does it have policies to identify opportunities for avoiding damage associated with climate change?					
ISO	32	Does it have policies for identifying opportunities to adapt to changing conditions?					
ISO	33	Does its policy implement measures to address existing environmental impacts within its sphere of influence and contribute to the capabilities of stakeholders to adapt?					
3.7 Protection of the environment, biodiversity and restoration of natural habitats							
		The company		**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
ISO	34	Does it have mechanisms for managing land, water and ecosystems based on conservation and sustainable use?					
NEW	35	Does it adopt practices that promote reforestation and watershed conservation?					
NEW	36	Does it have a policy for conserving and protecting flora and fauna					
ISO	37	Does its policy provide for the protection of wildlife and their natural habitats, wetlands, forests, wildlife corridors, protected areas and agricultural land during construction work, building or other actions related to its business?					
ICRSE	38	Does it use environmental criteria in the design and development of its projects, products and activities, in order to minimize the environmental impact?					
ICRSE/ OLADE	39	Does it have environmental education programs for:	a. employees?				
			b. customers?				
			c. suppliers?				
			d. families of employees?				
			e. immediate community?				
			f. other stakeholders?				
			g. women				

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	**18**
Quantitative questions	**5**
Gender	**1**
Total questions	**39**

4. SUPPLIERS

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
		4.1 Criteria for Selecting and Evaluating suppliers					
ETHOS	1	Does the code of conduct and values statement include company policies and criteria for relations with suppliers?					
ETHOS ICRSE	2	Is there an explicit CSR policy or program for each supplier?					
ICRSE	3	Are suppliers included in information campaigns on company values, culture and principles?					
ETHOS	4	Does it produce periodic evidence-based reports to ensure that issues related to CSR are met and implemented in the production chain?					
ETHOS	5	Does it establish a formal deadline for suppliers to fulfill their corporate social responsibility criteria?					
ETHOS	6	Does it make visits to inspect these practices to enforce corporate social responsibility practices with suppliers?					

				2010	2011	2012	2013
ETHOS	7	Does it adopt purchasing criteria that consider the certificate of origin to avoid purchasing pirated, counterfeit or stolen products?					
ISO ICRSE	8	Does it include the following in its policies and practices for purchasing, distribution and procurement:	a. price?				
			b. quality?				
			c. delivery time?				
			d. legally established?				
			e. invoice delivery?				
			f. ethical criteria?				
			g. community involvement?				
			h. environmental criteria/impact?				
			i. no child labor?				
			j. gender equality or equity criteria?				
			k. health and safety criteria?				
			i. use of CSR with their suppliers (sub-suppliers)?				
			j. other CSR criteria?				
ISO HR	9	Does it investigate whether direct or indirect discrimination exists in its operations and in the operations of other parties within its sphere of influence?					
ISO HR	10	If there is discrimination, does it urge the parties concerned to prevent it? (If discriminatory practice prevails, it is recommended that the relationship with the party be reconsidered)					
				2010	2011	2012	2013
ETHOS	a	Percentage of suppliers receiving visits to inspect corporate social responsibility practices?					
ETHOS	b	Training, courses, lectures or meetings on CSR practices for					

				YES	IN PROCESS	NO	NOT APPLICABLE
		suppliers					
ETHOS	c	Total suppliers					
		4.2 Support for supplier development					
		The company		**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
ICRSE ETHOS	11	Does it include individuals or groups from the community among its suppliers, such as small producers' cooperatives or solidarity initiatives, associations or organizations with projects that generate income for groups that are usually excluded (indigenous people, people with disabilities, etc.)?					
ETHOS	12	Does it support organizations that practice and promote fair trade?					
ETHOS	13	Does it encourage the formation of networks or cooperatives of small suppliers and help them to adapt to new forms of procurement					
ICRSE	14	Does it have feedback mechanisms for suppliers to improve their products and services, and share information about the preferences and trends of its customers?					
ICRSE ISO	15	Does it promote fair and practical treatment of the costs and benefits of implementing corporate social responsibility practices in the value chain through:	a. fair purchasing policies?				
			b. fair and stable payment deadlines?				
			c. documented and stable contracts or tenders?				
			d. other initiatives?				
ICRSE ISO	16	Does it have an inclusive business policy that supports the inclusion of emerging groups in its supply chains by providing them with:	a. Support for legalization?				
			b. Financial support?				
			c. Technical capacities and assistance?				
			d. Transfer of technology and management techniques?				
			e. Market information?				
ETHOS	17	Does it have a purchasing policy that favors environmentally certified suppliers?					

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	7
Quantitative questions	3
Gender	1
Total questions	17

5. MARKETING AND CUSTOMERS

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
**5.1 Commercial Communication Policy**
ETHOS	1	Does it have a commercial communication policy? Is this policy included in the code of conduct and/or statement of company values?					
ETHOS	2	Does it have a formal policy against advertising that uses children, teens, women or any individual in a situation that violates their rights, is disrespectful or puts them at risk?					
ICRSE ISO	3	Does it have mechanisms to clearly identify its advertising and marketing activities, and provide information or answer questions?					
ICRSE	4	Does it have mechanisms to ensure that all communication with its customers and other external entities is consistent with the values and principles of the organization?					
				Previous year		This year	
ICRSE	a	How many times has it received complaints from its customers or suppliers about a communication campaign or product? (number of times)					
**5.2 Service excellence**
		The company		YES	IN PROCESS	NO	NOT APPLICABLE

ICRSE	5	Does it have an established customer service policy?						
ICRSE	6	Does it have an area or department responsible for customer service?						
ETHOS	7	Does it provide customer service or other specialized means for receiving and handling suggestions, opinions and complaints related to its products and services?						
ICRSE ISO	8	Does it share complete, accurate and understandable information on its products or services in a transparent and relevant manner so that the consumer can make an informed decision?						
ETHOS	9	Does it train and encourage customer service staff to recognize failures and act quickly and independently to solve the problems?						
ETHOS	10	Does it have agile internal systems and train its external communication area to respond quickly and transparently to crises?						
ICRSE ISO	11	Does it have mechanisms for measuring the risks to human health before new materials, technologies or production methods are introduced?						
ICRSE	12	Does it carry out studies and research on the impact or potential damage consumers could suffer because of using its products and services?						
ISO	13	Is it committed to its policy of operating transparently, and does it provide information regarding pricing and fees?						
ISO	14	Does it have mechanisms to expand coverage and provide the same quality and level of service to all consumer groups without discrimination?						
ISO	15	Does its policy describe the management of rationing or interruptions of supply fairly, and prevents discrimination against any type of consumer?						
ISO	16	Does it have procedures to maintain and upgrade its systems in order to prevent interruptions of its services?						

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	8

				YES	IN PROCESS	NO	NOT APPLICABLE
Quantitative questions		1					
Gender		1					
Total questions		**16**					

6. COMMUNITY

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
		6.1 Managing the impact of the company on the community and the environment					
ETHOS ISO ICRSE	1	Does it see the communities in its area of influence as important stakeholders in its decision--making processes?					
ETHOS	2	Does the code of conduct or values statement of the company include policies on the communities in its area of influence?					
ISO	3	Does its policy state that it should first consult communities (including indigenous peoples) on the terms and conditions of development that affects them?					
ETHOS	4	Does it contribute to improving the local infrastructure and environment that can be enjoyed by the community (housing, roads, bridges, schools, hospitals, access to electricity, etc.?					
ICRSE ETHOS	5	Does it participate in the identification and diagnosis of problems in its immediate community and the search for solutions?					
ETHOS	6	Does it have purchasing and investment programs to improve the socio-economic development of the community in which it has its operations?					

ETHOS	7	Does it have indicators to monitor the impacts of its activities in the communities of its area of influence?							
ETHOS	8	If its operations are in areas that border indigenous communities and reserves, does it have policies, procedures and formal rules to ensure the preservation of the cultural and human heritage and traditional knowledge and practices of indigenous peoples?							
ETHOS	9	Has there been any negative social disruption due to its activities or facilities?							
ICRSE	10	Does it have policies to minimize the following in is immediate community:	a. Generation of waste?						
			b. Generation of odors?						
			c. Excessive vehicular traffic?						
			d. Noise pollution (noise)?						
			e. Deforestation?						
			f. Environmental contamination?						
ISO ICRSE	11	Does it have a system to attend to, control, monitor and record complaints?							
ISO ICRSE	12	Does it record, control and monitor complaints from the community about the impact of its operations?							

				Previous year		This year	
	a	Number of complaints from the local community					
	b	Percentage of complaints attended to and resolved? (%)					
	c	How many meetings did the company have with community representatives to discuss social issues?					

6.2 Relations with local organizations

ETHOS	13	Does it carry out a survey of local needs before defining its projects in the community?							

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS	14	Does it implement education and/or public interest campaigns in the community in partnership with local organizations?					
ICRSE	15	Is there a volunteer program in the company?					
ICRSE ISO	16	Does it create opportunities and encourage its employees to serve as volunteers in community services? (Formally recognized through a letter from the president, mentioned in flyers, awards, etc.)					
				Previous year		This year	
	d	Number of hours used by employees for volunteer work organized by the company					

6.3 Participation in Social Action							
		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS	17	Does it include social aspects in its overall strategic planning process?					
ISO ICRSE HR	18	Does it promote and support education in its community involvement policy and engage in actions that will improve quality and access in order to eradicate illiteracy?					
ISO	19	Does it promote learning opportunities for vulnerable or discriminated groups through its policies?					
ISO	20	Does it encourage the incorporation of boys and girls into formal education and contribute to the elimination of obstacles to a good education?					
ISO ICRSE	21	Does its policy include the promotion of good health through actions such as access to medicine and vaccinations, promoting healthy lifestyles, exercise and good nutrition?					
ISO	22	As part of its actions to promote health, does it support sustainable and universal access to services that are essential to health such as potable water and adequate sanitation, and efficient stoves?					
ISO ICRSE	23	Does it promote cultural and sports activities in its community?					
ETHOS	24	Does it have a council or joint committee with members from different areas of the company or another business group, including members of associations, to address health issues?					

ISO ICRSE	25	Is it involved in partnerships with other organizations (government, companies or NGOs) in order to maximize synergies and make use of complementary resources, knowledge and skills?					
ISO	26	Does it contribute to programs that provide access to food and other essentials by vulnerable groups or people with low incomes?					
ICRSE	27	Does it take into account in its policy the importance of contributing to capacity building, resources and opportunities in the communities?					
ISO ICRSE	28	Does it include the avoidance of actions that create dependence by the community as a criterion of social investment? (Charitable activities, assistencialism)					
			2010	**2011**	**2012**	**2013**	
ETHOS	e	Percentage of gross billing that is used for social action (do not include legal obligations or taxes or benefits)					
ETHOS	f	Percentage of the total for social action that involves donations and products and services?					
ETHOS	g	Percentage of the total for social action that involves in-kind donations?					
ETHOS	h	Percentage of the total for social action that involves investment in its own social action project?					
		6.4 Creation of employment and development of skills					
		The company	**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**	
ISO	29	Does its policy indicate the commitment to analyze the impact of its investment decisions on job creation?					
ISO	30	When economically feasible, does it consider making direct investments through the creation of jobs to alleviate poverty?					
ISO	31	Does it make a commitment in its policy to consider the benefits of creating direct employment instead of using temporary contracts?					
ISO	32	Does it make a commitment in its policy to pay special attention to vulnerable groups regarding employment and capacity building?					
ISO	33	Does it contribute to the promotion of basic conditions for job creation?					

		6.5 Generation of Wealth and Income		YES	IN PROCESS	NO	NOT APPLICABLE
		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ISO	34	Does it support appropriate initiatives to encourage the diversification of existing economic activity in the community?					
ISO ICRSE	35	Does it formally agree to give preference to products and services from local suppliers and contribute to community development?					
ISO	36	Does its policy include contribution to programs and partnerships that help community members to establish businesses and cooperatives? Especially women and socially disadvantaged and/or vulnerable groups					
ISO	37	Does it make a commitment in its policy to promote the efficient use of available resources?					
ISO ICRSE	38	Does it have programs to encourage the procurement of goods and services from organizations in the community? Including capacity building in these organizations to meet technical specifications					
ISO	39	Does it include in its policy support for organizations and individuals that provide products and services for the community in order to generate local employment and create links to local, regional and urban markets?					
ISO	40	Has it formalized the commitment to support by appropriate means the development of associations of entrepreneurs in the community, including women?					
ISO	41	Does it have a policy describing the commitment to fulfill the responsibility to pay taxes to the local government?					

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	17
Quantitative questions	8
Gender	9

		Total questions		41			

7. GOVERNMENT AND SOCIETY

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
		7.1 Contributions to political campaigns					
ETHOS	1	Did the company receive negative mention in the last 5 years for contributing financially to political campaigns?					
ETHOS	2	Does the company have a stated policy of not using economic power to influence contributions of other companies, suppliers, distributors or partners?					
		7.2 Anti-Corruption practices					
		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ISO ICRSE	3	Does it have a policy that prohibits the use of undue influence and avoids conduct such as manipulation, intimidation, coercion that could impair the public political process?					
ISO ICRSE	4	Does it have training programs for its employees and representatives to increase awareness about responsible political participation and contributions and how to handle conflicts of interest?					
ISO ICRSE	5	Does it train its employees and representatives in practices for eradicating bribery and corruption throughout the business?					
ISO	6	Does it have a policy that prohibits activities:	a. that imply lack of information?				
			b. that imply lack of representation?				
			c. that involve threats or coercion?				

		7.3 Leadership and Social Influence					
		The company		**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
ETHOS	7	Does it participate actively with educational institutions at all levels to develop proposals for improving the quality of workers in its sector?					
		7.4 Participation in government social projects					
		The company		**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
ICRSE	8	Does it carry out projects jointly with the State and/or local authorities by contributing human, financial and/or technical resources?					
ISO ICRSE	9	Does it contribute to the formulation of policies and the establishment, implementation, monitoring and evaluation of development programs?					
ISO	10	Does it form partnerships with public entities to improve its performance? (local authorities, judiciary, ministries, executive, etc.).					
ISO ICRSE	11	Does it establish public-private partnerships in order to:	a. improve the business climate?				
			b. improve health in the country?				
			c. improve education? (through scholarships, grants, technical assistance, building schools, awareness programs, etc.)				
			d. support the economic development of communities (Productive or women's projects, etc.).				
ISO ICRSE	12	Is it involved in improving local or national legislative processes?					
ISO HR	13	Does it consider joining efforts with other government organizations and institutions that encourage respect for economic, social and cultural rights?					
ISO ICRSE	14	Does it have a policy that promotes constant communication between the company and the local authorities?					

				No. Associations	No. Forums
ICRSE	a	Indicate the number of business associations or forums in which the company participates			

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	7
Quantitative questions	1
Gender	1
Total questions	14

Validation of the Results	
Axis	**In charge of completing the Axis**
Governance	
Internal Stakeholders	
Environment	
Suppliers	
Marketing and Customers	
Communities	
Government and Society	

I,

Name	Position

*Maximum authority

1. GOVERNANCE	
Relevant questions	**14**
Quantitative questions	**3**
Gender	**3**
Total questions	**38**

2. INTERNAL STAKEHOLDERS	
Relevant questions	**14**
Quantitative questions	**18**
Gender	**20**
Total questions	**42**

3. ENVIRONMENT	
Relevant questions	**18**
Quantitative questions	**5**
Gender	**1**
Total questions	**39**

4. SUPPLIERS	
Relevant questions	**7**
Quantitative questions	**3**
Gender	**1**
Total questions	**17**

5. CUSTOMERS	
Relevant questions	**8**
Quantitative questions	1
Gender	1
Total questions	**16**

6. COMMUNITIES	
Relevant questions	**17**
Quantitative questions	**8**
Gender	**9**
Total questions	**41**

7. GOVERNMENT AND SOCIETY	
Relevant questions	**7**
Quantitative questions	1
Gender	1
Total questions	**14**

TOTAL FISCAL 2013	
Relevant questions	**85**
Quantitative questions	**39**
Gender	**38**
Total questions	**207**

1. VALUES, TRANSPARENCY AND CORPORATE GOVERNANCE

Ref.		1.1 Self Regulation of Conduct					
		The company			**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
		1.1 Governance of the organization					
ICRSE	1	Is it legally established?					
ICRSE	2	Does it meet and respect the laws and international conventions applicable to the energy sector?					
ICRSE	3	Does it know and comply with all legal requirements applicable to national energy sector?					
		1.2 The Code of Conduct and/or code of ethics:					
ICRSE	4	Does it have a code of ethics?					
ICRSE	5	Does the code of ethics regulate the relationship regarding:	a. Personal?				

				YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS			b. Suppliers?				
			c. Consumers / customers?				
			d. Community?				
			e. Government?				
			f. Environment?				
ICRSE ETHOS	6	Does it reveal or disseminate its ethical commitments (through institutional materials, on the internet or in another appropriate manner) to its internal and external stakeholders(employees and shareholders)?	Internally (employees and shareholders)				
			Externally (community, suppliers, customers, governments, etc.)				
ICRSE ETHOS	7	Does it have policies that expressly prohibit illegal practices (such as bribery, corruption, extortion, tips) for competitive advantage?					
ICRSE ETHOS	8	Does it have a policy or is it explicit about the commitment to transparency and accuracy of information to stakeholders?					
ETHOS	9	Does it have explicit rules regarding relationships with public officials?					
ETHOS	10	Does it set limits on public activities or contributions?					
ETHOS	11	Does it include relations with communities?					
ETHOS	12	Is it explicit about conflict of interest?					
ICRSE ETHOS	13	Does it have a clear and formal procedure for penalizing infringements of the code of ethics and/or conduct?					
ICRSE ETHOS	14	Does it have a formal committee, council or person responsible for ethical issues?					
ETHOS	15	In addition to complying with current laws on its activities and staying current with all taxes, does it have procedures so that its employees can know the laws that are related to carrying out activities on behalf of the Organization or for its benefit, so that they can fully comply with them?					

1.3 Organizational Culture

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	16	Does it have a Vision?					
ICRSE	17	Does it have a Mission?					

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS	18	Is CSR explicit in the mission and vision of the company and is it considered in its principles?					
ETHOS	19	Does it promote the Mission and Vision at all levels of the company?					
ETHOS	20	Does it include executives and employees in the assessment and monitoring of ethical principles (values, code)?					
ETHOS	21	Does it apply clear sanctions for ethical misconduct?					
ICRSE ETHOS	22	Does it recognize CSR as part of the business strategy and not as an isolated activity?					
ICRSE ETHOS	23	Does it have an area/ committee/ group/ person responsible for ensuring compliance with and dissemination of CSR policies?					

1.4 Corporate Governance

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	24	Does it have a policy that regulates:	a. Responsibilities of Managers				
			b . Responsibilities of the Board/Directors				
			c . Compensation of Directors				
			d . Rights of Shareholders				
ETHOS HR	25	Does it include respect for human rights as a formal criterion in decisions					
ILO	26	Does it guide its operations according to the Declaration of the International Labor Organization (ILO) on the Fundamental Principles and Rights at Work?					
GLOBAL COMPACT	27	Does it guide its operations according to the Principles of the Global Compact?	Support and respect for human rights				
			Not complicit in human rights abuses				
			Respect for Freedom of Association and Unions and the Right to Collective Bargaining				
			Elimination of forced and compulsory labor				

			Abolition of child labor				
			Elimination of discrimination regarding employment and occupation				
			Supports Prevention in the face of environmental challenges				
			Promotion of greater environmental responsibility				
			Encouragement of the development and dissemination of environmentally friendly technologies				
			Combatting corruption in all its forms				
MDG	28	Does it guide its operations according to the Millennium Development Goals-MDGs-	Eradication of extreme poverty and hunger				
			Achievement of universal primary education				
			Promotion of gender equality and empowerment of women				
			Reduction of child mortality				
			Improvement of maternal health				
			Combatting HIV/AIDS, malaria and other diseases				
			Ensuring environmental sustainability				
			Development of a global partnership for development				
SE4ALL	29	Does it guide its operations according to the United Nations Initiative on Sustainable Energy for All (SE4ALL)?	Universal access to modern energy services (electricity and clean and modern cooking solutions)?				

				2010	2011	2012	2013
			Doubling of the use of Renewable Energy				
			Improved energy efficiency				
ETHOS	a	Total number of members of the Board of Directors(or similar structure)					
ETHOS	b	Percentage of Board of the Directors (or similar) who are independent consultants, non-executive directors?					
ETHOS	c	Percentage of women on the Board of Directors (or similar)					

1.5 Dialogue and engagement with stakeholders

		The company	YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE ISO	30	Does it have a system or strategy for knowing and engaging with its stakeholders?				
ETHOS	31	It is open to criticism from groups or stakeholders about the nature of its processes, products or services?				
ICRSE ETHOS	32	Does it have a formal policy or system to respond quickly to any suggestion, appeal, effort, demand or complaint from stakeholders?				
ETHOS	33	Do processes of dialogue or commitments to stakeholders have performance indicators to monitor the relationship?				
ETHOS	34	Does the company have a policy so that indicators/ data/ information from dialogue processes or commitments to stakeholders are comparable, reliable, relevant and understandable by stakeholders?				
ETHOS	35	Are indicators/ data/ information used in the overall planning process of the company?				

1.6 Social Balance

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	36	Does it have a system of accountability for its positive and negative impacts relating to:	a. economic aspects?				
			b. social activities?				
			c. environmental activities?				

		The company			YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	37	Does it publish locally a sustainability report?						
ETHOS	38	Does the company do a social balance? (facts and figures that summarize the company's social activities)						
ETHOS	39	Does the company include criticism, suggestions, or testimony of stakeholders in the social balance?						
GRI	40	When doing the social balance, does the company consider the principles of:	Inclusion					
			Relevance and Materiality					
			Coverage					
			Balance					
			Comparable					
			Precision					
			Reliability					
			Clarity					

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	13
Quantitative questions	3
Gender	3
Total questions	40

3. ENVIRONMENT

		The company			YES	IN PROCESS	NO	NOT APPLICABLE
		3.1 Commitment to improving environmental quality						

				YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	1	Does it comply with all national and international environmental laws that apply to the sector?		x			
ETHOS	2	Does it have a formal environmental policy that is known to all employees and is included in the code of conduct and statements of company values?			x		
ETHOS ICRSE	3	Does it have a person responsible for the area of environment who participates in strategic decisions of the company?		x			
ETHOS	4	Does it participate in local or regional committees/councils to discuss environmental issues with the government and/or communities?			x		
ETHOS	5	Does it contribute to the preservation of biodiversity through specific policies, projects, conservation of protected areas and/or programs to protect endangered animals?			x		
ETHOS	6	Does it have an explicit policy not to use materials and supplies from the illegal exploitation of natural resources (wood, non-timber forest products, animals, etc.)?			x		
ETHOS	7	Does it have processes for systematic mapping and analysis to improve environmental quality?			x		
		3.2 Environmental education and awareness					
ISO	8	Does it have a policy that promotes sustainable consumption?				x	
ICRSE	9	Does the company have environmental education programs for its employees, suppliers and customers?			x		
ICRSE	10	Does it have agreements, partnerships or alliances with organizations to promote environmental education in the community where it operates?		x			
ETHOS	11	Does it carry out periodic internal campaigns to reduce water and energy consumption?		x			
ETHOS	12	Does it carry out periodic internal education campaigns based on the 3 Rs		x			
		3.3 Management of environmental impacts and the life cycle of products or services					
		The company		YES	IN PROCESS	NO	NOT APPLICABLE

				YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS ICRSE	13	Does it have an environmental emergency plan that includes all processes, products or services that involve hazardous situations, and regularly train its employees to deal with these situations?			x		
ISO	14	Does it have mechanisms for identifying sources of contamination and waste related to its activities?			x		
ISO ICRSE	15	Does it have mechanisms to measure, record, report and reduce consumption and/or generation of:	a. water?		x		
			b. energy?		x		
			c. waste?		x		
			d. other resources?		x		
			e. garbage?		x		
ISO	16	Does it have a policy that promotes involvement with local communities to reduce polluting emissions and real and potential wastes with health risks?			x		
ICRSE	17	Does it have mechanisms for communicating and providing constant training in the emergency plan for:	a. Internal stakeholders?		x		
			b. External stakeholders?		x		
	3,4	**Sustainable use of resources**					
		The company		**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
ISO	18	Does it have mechanisms to identify the sources of energy, water and other resources used?		x			
ISO	19	Does it implement efficiency measures to reduce the use of energy, water and other resources, based on the best practices and benchmarks of its industry?					x
ISO 50001	20	Does it perform energy audits?					x
ISO 50001	21	Does it have an Energy Management policy and/or system?					x
ISO 50001	22	Does it have mechanisms to identify the sources of energy used by the organization?	a. fuels	x			
			b. electricity	x			
			c. other (steam, heat, compressed air, etc.)	x			

ISO 50001	23	Are any limitations on the amount of fuel that should be used?						x
ISO 50001	24	Does it have information on the characteristics of equipment, motors (power, efficiency), operating hours and load factors? Measurement of energy consumption?			x			
				2009	2010	2011	2012	
ICRSE	a	What was its annual electricity consumption in kilowatts?						
ICRSE	b	What was its annual water consumption (in m3)?						
ICRSE	c	What was its annual consumption of paper (reams per capita)?						
ICRSE	d	What was its annual fossil fuel consumption (in liters)? Include gasoline, LPG, diesel, bunker and others.						
ISO 50001	e	For power plants, how much energy was consumed and how much was generated (m3 fuel consumed/MWh electricity produced)						

3.5 Minimize inputs and outputs of materials

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS	25	Does it carry out actions to control pollution caused by its own vehicles or those of others that provide services to the company?			x		x
ICRSE	26	Does it seek suitable final disposal for tires, batteries, oils and other consumables from its vehicles?			x		
ISO	27	Does it have procedures for reviewing the amount and type of use made of significant fuels and implement programs to improve efficiency and effectiveness?			x		
ETHOS	28	Does it have a monitoring system with specific goals for	Increasing Energy Efficiency		x		
			Reducing solid waste generation		x		
			Reducing emissions of CO2 or other greenhouse gases to the atmosphere?		x		

					YES	IN PROCESS	NO	NOT APPLICABLE
				Reducing water consumption		x		
	3,6		**Mitigation of and Adaptation to Climate Change**					
			The company		**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
ISO	29		Does it have mechanisms for identifying the direct and indirect sources of GHG (greenhouse gas) emissions and defining the limits of its responsibilities?			x		
ISO	30		Using its mechanisms, does it measure, record and report on its significant GHG emissions using methods that are well defined in internationally agreed standards?			x		
AMBAS	31		Does it implement measures to reduce progressively direct and indirect GHG emissions that are within its control and encourage similar actions within its sphere of influence?			x		
AMBAS	32		Does it have a policy that encourages the purchase of energy efficient products?				x	
ISO	33		Does its environmental policy include the development of more energy-efficient products and services?			x		
ISO	34		Does its environmental policy include the carbon neutral goal by implementing measures to offset remaining GHG emissions?			x		
ISO	35		Does its policy consider future global and local climate projections in order to identify risks and include adaptation to climate change into its decision-making?			x		
ISO	36		Does it have policies for identifying opportunities to avoid damage due to climate change?			x		
ISO	37		Does it have policies for identifying opportunities to adapt to changing conditions?			x		
ISO	38		Does its policy implement measures to address existing environmental impacts within its sphere of influence and contribute to the capabilities of stakeholders to adapt?			x		
	3.7 Protection of the environment, biodiversity and restoration of natural habitats							

			The company	YES	IN PROCESS	NO	NOT APPLICABLE
ISO	39		Does it have mechanisms for managing land, water and ecosystems based on conservation and sustainable use?		x		
NUEVO	40		Does it adopt practices that promote reforestation and watershed conservation?	x			
NUEVO	41		Does it have a policy for conserving and protecting flora and fauna	x			
ISO	42		Does its policy provide for the protection of wildlife and their natural habitats, wetlands, forests, wildlife corridors, protected areas and agricultural land during construction work, building or other actions related to its business?	x			
ICRSE	43		Does it use environmental criteria in the design and development of its projects, products and activities, in order to minimize the environmental impact?	x			
ICRSE	44		Does it have environmental education programs for:	a. employees?		x		
				b. customers?		x		
				c. suppliers?		x		
				d. families of employees?			x	
				e. immediate community?		x		
				f. other stakeholders?		x		

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	18
Quantitative questions	5
Gender	0
Total questions	44

4. SUPPLIERS

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
		4.1 Criteria for Selecting and Evaluating suppliers					
ETHOS	1	Does the code of conduct and values statement include company policies and criteria for relations with suppliers?			X		
ETHOS ICRSE	2	Is there an explicit CSR policy or program for each supplier?				X	
ICRSE	3	Are suppliers included in information campaigns on company values, culture and principles?				X	
ETHOS	4	Does it produce periodic evidence-based reports to ensure that issues related to CSR are met and implemented in the production chain?				X	
ETHOS	5	Does it establish a formal deadline for suppliers to fulfill their corporate social responsibility criteria?				X	
ETHOS	6	Does it make visits to inspect these practices to enforce corporate social responsibility practices with suppliers?				X	
ETHOS	7	Does it adopt purchasing criteria that consider the certificate of origin to avoid purchasing pirated, counterfeit or stolen products?		X			
ISO ICRSE	8	Does it include the following in its policies and practices for purchasing, distribution and procurement:	a. price?	X			
			b. quality?	X			
			c. delivery time?	X			
			d. legally established?	X			
			e. invoice delivery?	X			
			f. ethical criteria?	X			
			g. community involvement?	X			

				YES	IN PROCESS	NO	NOT APPLICABLE
			h. environmental criteria/impact?	X			
			i. no child labor?	X			
			j. gender equality or equity criteria?			X	
			k. health and safety criteria?	X			
			i. use of CSR with their suppliers (sub-suppliers)?			X	
			j. other CSR criteria?			X	
ICRSE	9	Is there a policy that permits a universal opportunity for large companies and SMEs, as well as cooperatives and local associations?			X		
ISO HR	10	Does it investigate whether direct or indirect discrimination exists in its operations and in the operations of other parties within its sphere of influence?				X	
ISO HR	11	If there is discrimination, does it urge the parties concerned to prevent it? (If discriminatory practice prevails, it is recommended that the relationship with the party be reconsidered)					X

				2010	2011	2012	2013
ETHOS	a	Percentage of suppliers receiving visits to inspect corporate social responsibility practices?					
ETHOS	b	Training, courses, lectures or meetings on CSR practices for suppliers					
ETHOS	c	Total suppliers					

4.2 Support for supplier development

			The company	YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE ETHOS	12	Does it include individuals or groups from the community among its suppliers, such as small producers' cooperatives or solidarity initiatives, associations or organizations with projects that generate income for groups that are usually excluded (indigenous people, people with disabilities, etc.)?			X		
ETHOS	13	Does it support organizations that practice and promote fair trade?			X		

ETHOS	14	Does it encourage the formation of networks or cooperatives of small suppliers and help them to adapt to new forms of procurement			X		
ICRSE	15	Does it have feedback mechanisms for suppliers to improve their products and services, and share information about the preferences and trends of its customers?			X		
ICRSE ISO	16	Does it promote fair and practical treatment of the costs and benefits of implementing corporate social responsibility practices in the value chain through:	a. fair purchasing policies?			X	
			b. fair and stable payment deadlines?			X	
			c. documented and stable contracts or tenders?				
			d. other initiatives?				
ICRSE ISO	17	Does it have an inclusive business policy that supports the inclusion of emerging groups in its supply chains by providing them with:	a. Support for legalization?				
			b. Financial support?				
			c. Technical capacities and assistance?				
			d. Transfer of technology and management techniques?			X	
			e. Market information?			X	
ETHOS	18	Does it have a purchasing policy that favors environmentally certified suppliers?			X		

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	7
Quantitative questions	3
Gender	1
Total questions	**18**

5. MARKETING AND CUSTOMERS

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
		5.1 Commercial Communication Policy					
ETHOS	1	Does the commercial communication policy consist of the code of conduct and/or statement of company values?			x		
ETHOS	2	Does it have a formal policy against advertising that uses children, teens, women or any individual in a situation that violates their rights, is disrespectful or puts them at risk?			x		
ICRSE ISO	3	Does it have mechanisms to clearly identify its advertising and marketing activities, and provide information or answer questions?		x			
ICRSE	4	Does it have mechanisms to ensure that all communication with its customers and other external entities is consistent with the values and principles of the organization?			x		
				Previous year		This year	
ICRSE	a	How many times has it received complaints from its customers or suppliers about a communication campaign or product? (number of times)					
		5.2 Service excellence					
		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	5	Does it have an established customer service policy?		x			
ICRSE	6	Does it have an area or department responsible for customer service?		x			
ETHOS	7	Does it provide customer service or other specialized means for receiving and handling suggestions, opinions and complaints related to its products and services?		x			
ICRSE ISO	8	Does it share complete, accurate and understandable information on its products or services in a transparent and relevant manner so that the consumer can make an informed decision?					x
ETHOS	9	Does it train and encourage customer service staff to recognize failures and act quickly and independently to solve the problems?					x

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS	10	Does it have agile internal systems and train its external communication area to respond quickly and transparently to crises?		x			
ICRSE ISO	11	Does it have mechanisms for measuring the risks to human health before new materials, technologies or production methods are introduced?			x		x
ICRSE	12	Does it carry out studies and research on the impact or potential damage consumers could suffer because of using its products and services?					x
ISO	13	Is it committed to its policy of operating transparently, and does it provide information regarding pricing and fees?					x
ISO	14	Does it have mechanisms to expand coverage and provide the same quality and level of service to all consumer groups without discrimination?					x
ISO	15	Does its policy describe the management of rationing or interruptions of supply fairly, and prevents discrimination against any type of consumer?					x
ISO	16	Does it have procedures to maintain and upgrade its systems in order to prevent interruptions of its services?			x		

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	**8**
Quantitative questions	1
Gender	1
Total questions	**16**

6. COMMUNITY

	The company		YES	IN PROCESS	NO	NOT APPLICABLE

		6.1 Managing the impact of the company on the community and the environment						
ETHOS ISO ICRSE	1	Does it see the communities in its area of influence as important stakeholders in its decision--making processes?			x			
ETHOS	2	Does the code of conduct or values statement of the company include policies on the communities in its area of influence?			x			
ISO	3	Does its policy state that it should first consult communities (including indigenous peoples) on the terms and conditions of development that affects them?			x			
ETHOS	4	Does it contribute to improving the local infrastructure and environment that can be enjoyed by the community (housing, roads, bridges, schools, hospitals, access to electricity, etc.?				x		
ICRSE ETHOS	5	Does it participate in the identification and diagnosis of problems in its immediate community and the search for solutions?			x			
ETHOS	6	Does it have purchasing and investment programs to improve the socio-economic development of the community in which it has its operations?				x		
ETHOS	7	Does it have indicators to monitor the impacts of its activities in the communities of its area of influence?			x			
ETHOS	8	If its operations are in border areas of indigenous communities and reserves, does it have policies, procedures and formal rules to ensure the preservation of the cultural and human heritage and traditional knowledge and practices of indigenous peoples?				x		
ETHOS	9	Has there been any negative social disruption due to its activities or facilities?					x	
ICRSE	10	Does it have policies to minimize the following in is immediate community:	a. Generation of waste?	x				
			b. Generation of odors?			x		
			c. Excessive vehicular traffic?					x

			YES	IN PROCESS	NO	NOT APPLICABLE
		d. Noise pollution (noise)?				x
		e. Deforestation?		x		
		f. Environmental contamination?		x		
ISO ICRSE	11	Does it have a system to attend to, control, monitor and record complaints?		x		
ISO ICRSE	12	Does it record, control and monitor complaints from the community about the impact of its operations?		x		
			Previous year		This year	
	a	Number of complaints from the local community				
	b	Percentage of complaints attended to and resolved? (%)				
	c	How many meetings did the company have with community representatives to discuss social issues?				
		6.2 Relations with local organizations				
ETHOS	13	Does it carry out a survey of local needs before defining its projects in the community?		x		
ETHOS	14	Does it implement education and/or public interest campaigns in the community in partnership with local organizations?		x		
ICRSE	15	Is there a volunteer program in the company?			x	
ICRSE ISO	16	Does it create opportunities and encourage its employees to serve as volunteers in community services? (Formally recognized through a letter from the president, mentioned in flyers, awards, etc.)		x		
			Previous year		This year	
	d	Number of hours used by employees for volunteer work organized by the company				
		6.3 Participation in Social Action				
		The company	**YES**	**IN PROCESS**	**NO**	**NOT APPLICABLE**
ETHOS	17	Does it include social aspects in its overall strategic planning process?	x			

				2010	2011	2012	2013
ISO ICRSE HR	18	Does it promote and support education in its community involvement policy and engage in actions that will improve quality and access in order to eradicate illiteracy?		x			
ISO	19	Does it promote learning opportunities for vulnerable or discriminated groups through its policies?		x			
ISO	20	Does it encourage the incorporation of boys and girls into formal education and contribute to the elimination of obstacles to a good education?		x			
ISO ICRSE	21	Does its policy include the promotion of good health through actions such as access to medicine and vaccinations, promoting healthy lifestyles, exercise and good nutrition?		x			
ISO	22	As part of its actions to promote health, does it support sustainable and universal access to services that are essential to health such as potable water and adequate sanitation, and efficient stoves, to prevent disease ?			x		
ISO ICRSE	23	Does it promote cultural and sports activities in its community?		x			
ETHOS	24	Does it have a council or joint committee with members from different areas of the company or another business group, including members of associations, to address health issues?		x			
ISO ICRSE	25	Is it involved in partnerships with other organizations (government, companies or NGOs) in order to maximize synergies and make use of complementary resources, knowledge and skills?		x			
ISO	26	Does it contribute to programs that provide access to food and other essentials by vulnerable groups or people with low incomes?			x		
ICRSE	27	Does it take into account in its policy the importance of contributing to capacity building, resources and opportunities in the communities?		x			
ISO ICRSE	28	Does it include the avoidance of actions that create dependence by the community as a criterion of social investment? (Charitable activities, assistencialism)		x			
				2010	2011	2012	2013
ETHOS	e	Percentage of gross billing that is used for social action (do not include legal obligations or taxes or benefits)					
ETHOS	f	Percentage of the total for social action that involves donations and products and services?					
ETHOS	g	Percentage of the total for social action that involves in-kind donations?					

		The company	YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS	h	Percentage of the total for social action that involves investment in its own social action project?				

6.4 Creation of employment and development of skills

		The company	YES	IN PROCESS	NO	NOT APPLICABLE
ISO	29	Does its policy indicate the commitment to analyze the impact of its investment decisions on job creation?		x		
ISO	30	When economically feasible, does it consider making direct investments through the creation of jobs to alleviate poverty?			x	
ISO	31	Does it make a commitment in its policy to consider the benefits of creating direct employment instead of using temporary contracts?		x		
ISO	32	Does it make a commitment in its policy to pay special attention to vulnerable groups regarding employment and capacity building?		x		
ISO	33	Does it contribute to the promotion of basic conditions for job creation?				x

6.5 Generation of Wealth and Income

		The company	YES	IN PROCESS	NO	NOT APPLICABLE
ISO	34	Does it support appropriate initiatives to encourage the diversification of existing economic activity in the community?		x		
ISO ICRSE	35	Does it formally agree to give preference to products and services from local suppliers and contribute to community development?		x		
ISO	36	Does its policy include contribution to programs and partnerships that help community members to establish businesses and cooperatives? Especially women and socially disadvantaged and/or vulnerable groups		x		
ISO	37	Does it make a commitment in its policy to promote the efficient use of available resources, including proper care of domestic animals?				x
ISO ICRSE	38	Does it have programs to encourage the procurement of goods and services from organizations in the community? Including capacity building in these organizations to meet technical specifications,		x		
ISO	39	Does it include in its policy support for organizations and individuals that provide products and services for the community in order to generate local employment and create links to local, regional and urban markets?		x		

		Has it formalized the commitment to support by appropriate means the development of associations of entrepreneurs in the community, including women?				x		
ISO	40					x		
ISO	41	Does it have a policy describing the commitment to fulfill the responsibility to pay taxes to the local government?			x			

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	17
Quantitative questions	8
Gender	9
Total questions	41

7. GOVERNMENT AND SOCIETY

		The company		YES	IN PROCESS	NO	NOT APPLICABLE
		7.1 Contributions to political campaigns					
ETHOS	1	Did the company receive negative mention in the last 5 years for contributing financially to political campaigns?				x	
ETHOS	2	Does the company have a stated policy of not using economic power to influence contributions of other companies, suppliers, distributors or partners?			x		
		7.2 Anti-Corruption practices					
ISO		The company		YES	IN PROCESS	NO	NOT APPLICABLE

					YES	IN PROCESS	NO	NOT APPLICABLE
ISO ICRSE	3	Does it have a policy that prohibits the use of undue influence and avoids conduct such as manipulation, intimidation, coercion that could impair the public political process?			x			
ISO ICRSE	4	Does it have training programs for its employees and representatives to increase awareness about responsible political participation and contributions and how to handle conflicts of interest?					x	
ISO ICRSE	5	Does it train its employees and representatives in practices for eradicating bribery and corruption throughout the business?			x			
ISO	6	Does it have a policy that prohibits activities:	a. that imply lack of information?		x			
			b. that imply lack of representation?		x			
			c. that involve threats or coercion?		x			

7.3 Leadership and Social Influence

		The company			YES	IN PROCESS	NO	NOT APPLICABLE
ETHOS	7	Does it participate actively with educational institutions at all levels to develop proposals for improving the quality of workers in its sector?			x			

7.4 Participation in government social projects

		The company			YES	IN PROCESS	NO	NOT APPLICABLE
ICRSE	8	Does it carry out projects jointly with the State and/or local authorities by contributing human, financial and/or technical resources?			x			
ISO ICRSE	9	Does it contribute to the formulation of policies and the establishment, implementation, monitoring and evaluation of development programs?			x			
ISO	10	Does it form partnerships with public entities to improve its performance? (local authorities, judiciary, ministries, executive, etc.).			x			
ISO ICRSE	11	Does it establish public-private partnerships in order to:	a. improve the business climate?		x			
			b. improve health in the		x			

			country?					
			c. improve education? (through scholarships, grants, technical assistance, building schools, awareness programs, etc.)		x			
			d. support the economic development of communities (Productive or women's projects, etc.).		x			
ISO ICRSE	12		Is it involved in improving local or national legislative processes?		x			
ISO HR	13		Does it consider joining efforts with other government organizations and institutions that encourage respect for economic, social and cultural rights?			x		
ISO ICRSE	14		Does it have a policy that promotes constant communication between the company and the local authorities?		x			
				No. Associations			**No. Forums**	
ICRSE	a		Indicate the number of business associations or forums in which the company participates					

SUMMARY	NUMBER OF QUESTIONS
Relevant questions	7
Quantitative questions	1
Gender	1
Total questions	**14**

SUMMARY OF THE MEASUREMENT EXERCISE

INDICATORS ADAPTED TO THE ENERGY SECTOR

1. GOVERNANCE	
Relevant questions	13
Quantitative questions	3
Gender	3
Total questions	40

5. CUSTOMERS	
Relevant questions	8
Quantitative questions	1
Gender	1
Total questions	16

2. INTERNAL STAKEHOLDERS	
Relevant questions	14
Quantitative questions	18
Gender	19
Total questions	42

6. COMMUNITIES	
Relevant questions	17
Quantitative questions	8
Gender	9
Total questions	41

3. ENVIRONMENT	
Relevant questions	18
Quantitative questions	5
Gender	0
Total questions	44

7. GOVERNMENT AND SOCIETY	
Relevant questions	7
Quantitative questions	1
Gender	1
Total questions	14

4. SUPPLIERS	
Relevant questions	7
Quantitative questions	3
Gender	1
Total questions	18

TOTAL FISCAL 2013	
Relevant questions	84
Quantitative questions	39
Gender	34
Total questions	215

Key questions	**Yes**	**In Process**	**No**

	1. VALUES, TRANSPARENCY AND CORPORATE GOVERNANCE		Yes	In Process	No
1	Is it legally established?		0	0	0
3	Does it know and comply with all legal requirements applicable to national energy sector?		0	0	0
4	Does it have a code of ethics?			x	
7	Does it have policies that expressly prohibit illegal practices (such as bribery, corruption, extortion, tips) for competitive advantage?		0	0	0
11	Does it include relations with communities?		0	0	0
13	Does it have a clear and formal procedure for penalizing infringements of the code of ethics and/or conduct?		0	0	0
22	Does it recognize CSR as part of the business strategy and not as an isolated activity?		0	0	0
24	Does it have a policy that regulates:	a. Responsibilities of Managers	0	0	0
		b . Responsibilities of the Board/Directors	0	0	0
		c . Compensation of Directors	0	0	0
		d . Rights of Shareholders	0	0	0
25	Does it include respect for human rights as a formal criterion in decisions		0	0	0
30	Does it have a system or strategy for knowing and engaging with its stakeholders?		0	0	0
32	Does it have a formal policy or system to respond quickly to any suggestion, appeal, effort, demand or complaint from stakeholders?		0		
37	Does it publish locally a sustainability report?		0	0	0
40	When doing the social balance, does the company consider the principles of:	Inclusion	0	0	0
		Relevance and Materiality	0	0	0
		Coverage	0	0	0
		Balance	0	0	0
		Comparable	0	0	0
		Precision	0	0	0
		Reliability	0	0	0
		Clarity	0	0	0
	2. STAKEHOLDERS		Yes	In Process	No

#	Question		Yes	In Process	No
1	¿Does it have a policy that respects the employees' right of free association and avoids any coercive or discriminatory action?		0	x	0
3	Does the company have formal policies and mechanisms to receive, attend to, assess and accompany positions, concerns, suggestions or criticism of employees in order to add new learning and knowledge?		0	0	0
4	Is there a formal orientation program for new employees?		0		0
7	Does it have statistics on the educational level of its employees' family members?		0	0	x
8	Are there co-responsibility programs that provide educational opportunities to the family members of its employees?		0	0	x
17	Does it include respect for diversity and non-discrimination in its selection, hiring, promotion, internal mobility and dismissal processes?		0	x	0
19	Does it have a formal policy promoting gender equality? Is it stated in the code of conduct or statement of values of the company?		0	0	x
25	Does it conduct surveys to measure employee satisfaction with matters relating to pay and benefits offered by the company?		0	0	x
30	Does it have an education program on:	a. Health?	x	0	0
		b. Hygiene?	x	0	0
		c. Occupational Safety?		0	x
31	Does it have a policy that ensures that the necessary safety equipment is provided to employees (where applicable) including training in its proper use?		0	0	0
34	Does it have contingency plans and appropriate signage in all its facilities?		0		0
36	Does it have an illiteracy eradication, basic education, and complementary education program for its employees with defined goals and resources?		x	0	0
37	Does it have a policy to promote the following aspects in all stages of the work experience in a fair and non-discriminatory manner :	a. access to skills development?	x	0	0
		b. training programs?	x	0	0
		c. practical learning programs?	x	0	0
		d. opportunities for career advancement?	x	0	0
39	Does it have permanent processes for identifying training needs?		x	0	0
	3. ENVIRONMENT		**Yes**	**In Process**	**No**
1	Does it comply with all national and international environmental laws that apply to the sector?		x	0	0

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#	Question		Green	Yellow	Red
2	Does it have a formal environmental policy that is known to all employees and is included in the code of conduct and statements of company values?		0	x	0
4	Does it participate in local or regional committees/councils to discuss environmental issues with the government and/or communities?		0	x	0
8	Does it have a policy that promotes sustainable consumption?		0	0	x
11	Does it carry out periodic internal campaigns to reduce water and energy consumption?		x	0	0
13	Does it have an environmental emergency plan that includes all processes, products or services that involve hazardous situations, and regularly train its employees to deal with these situations?		0	x	0
15	Does it have mechanisms to measure, record, report and reduce consumption and/or generation of:	a. water?	0	x	0
		b. energy?	0	x	0
		c. waste?	0	x	0
		d. other resources?	0	x	0
		e. garbage?	0	x	0
16	Does it have a policy that promotes involvement with local communities to reduce polluting emissions and real and potential wastes with health risks?		0	x	0
18	Does it have mechanisms to identify the sources of energy, water and other resources used?		x	0	0
20	Does it perform energy audits?		0	0	0
21	Does it have an Energy Management policy and/or system?		0	0	0
28	Does it have a monitoring system with specific goals for	Increasing Energy Efficiency	0	x	0
		Reducing solid waste generation	0	x	0
		Reducing emissions of CO2 or other greenhouse gases to the atmosphere?	0	x	0
		Reducing water consumption	0	x	0
29	Does it have mechanisms for identifying the direct and indirect sources of GHG (greenhouse gas) emissions and defining the limits of its responsibilities?		0	x	0
32	Does it have a policy that encourages the purchase of energy efficient products?		0	0	x
36	Does it have policies for identifying opportunities to avoid damage due to climate change?		0	x	0
40	Does it adopt practices that promote reforestation and watershed conservation?		x	0	0
41	Does it have a policy for conserving and protecting flora and fauna		x	0	0
44	Does it have environmental education programs for:	a. employees?	0	x	0
		b. customers?	0	x	0
		c. suppliers?	0	x	0
		d. families of employees?	0	0	x
		e. immediate community?	0	x	0

			Yes	In Process	No
		f. other stakeholders?	0	x	0
	4. SUPPLIERS		**Yes**	**In Process**	**No**
1	Does the code of conduct and values statement include company policies and criteria for relations with suppliers?		0	X	0
2	Is there an explicit CSR policy or program for each supplier?		0	0	X
3	Are suppliers included in information campaigns on company values, culture and principles?		0	0	X
8	Does it include the following in its policies and practices for purchasing, distribution and procurement:	a. price?	X	0	0
		b. quality?	X	0	0
		c. delivery time?	X	0	0
		d. legally established?	X	0	0
		e. invoice delivery?	X	0	0
		f. ethical criteria?	X	0	0
		g. community involvement?	X	0	0
		h. environmental criteria/impact?	X	0	0
		i. no child labor?	X	0	0
		j. gender equality or equity criteria?	0	0	X
		k. health and safety criteria?	X	0	0
		i. use of CSR with their suppliers (sub-suppliers)?	0	0	X
		j. other CSR criteria?	0	0	X
12	Does it include individuals or groups from the community among its suppliers, such as small producers' cooperatives or solidarity initiatives, associations or organizations with projects that generate income for groups that are usually excluded (indigenous people, people with disabilities, etc.)?		X	0	0
14	Does it encourage the formation of networks or cooperatives of small suppliers and help them to adapt to new forms of procurement		X	0	0
17	Does it have an inclusive business policy that supports the inclusion of emerging groups in its supply chains by providing them with:	a. Support for legalization?	0	0	0
		b. Financial support?	0	0	0
		c. Technical capacities and assistance?	0	0	0
		d. Transfer of technology and management techniques?	0	0	X
		e. Market information?	0	0	X

5. MARKETING AND CUSTOMERS		Yes	In Process	No
1	Does the commercial communication policy consist of the code of conduct and/or statement of company values?	0	x	0
2	Does it have a formal policy against advertising that uses children, teens, women or any individual in a situation that violates their rights, is disrespectful or puts them at risk?	0	x	0
5	Does it have an established customer service policy?	x	5	0
6	Does it have an area or department responsible for customer service?	x	0	0
9	Does it train and encourage customer service staff to recognize failures and act quickly and independently to solve the problems?	0	9	0
11	Does it have mechanisms for measuring the risks to human health before new materials, technologies or production methods are introduced?	0	x	0
13	Is it committed to its policy of operating transparently, and does it provide information regarding pricing and fees?	0	0	0
16	Does it have procedures to maintain and upgrade its systems in order to prevent interruptions of its services?	0	x	0

6. COMMUNITY			Yes	In Process	No
1	Does it see the communities in its area of influence as important stakeholders in its decision-making processes?		x	0	0
4	Does it contribute to improving the local infrastructure and environment that can be enjoyed by the community (housing, roads, bridges, schools, hospitals, access to electricity, etc.?		0	x	0
5	Does it participate in the identification and diagnosis of problems in its immediate community and the search for solutions?		x	0	0
8	If its operations are in border areas of indigenous communities and reserves, does it have policies, procedures and formal rules to ensure the preservation of the cultural and human heritage and traditional knowledge and practices of indigenous peoples?		0	x	0
10	Does it have policies to minimize the following in is immediate community:	a. Generation of waste?	x	0	0
		b. Generation of odors?	0	x	0
		c. Excessive vehicular traffic?	0	0	0
		d. Noise pollution (noise)?	0	0	0
		e. Deforestation?	0	x	0
		f. Environmental contamination?	0	x	0

			Yes	In Process	No
11	Does it have a system to attend to, control, monitor and record complaints?		x	0	0
13	Does it carry out a survey of local needs before defining its projects in the community?		x	0	0
14	Does it implement education and/or public interest campaigns in the community in partnership with local organizations?		x	0	0
17	Does it include social aspects in its overall strategic planning process?		x	0	0
18	Does it promote and support education in its community involvement policy and engage in actions that will improve quality and access in order to eradicate illiteracy?		x	0	0
24	Does it have a council or joint committee with members from different areas of the company or another business group, including members of associations, to address health issues?		x	0	0
28	Does it include the avoidance of actions that create dependence by the community as a criterion of social investment? (Charitable activities, assistencialism)		x	0	0
29	Does its policy indicate the commitment to analyze the impact of its investment decisions on job creation?		x	0	0
30	When economically feasible, does it consider making direct investments through the creation of jobs to alleviate poverty?		0	0	x
36	Does its policy include contribution to programs and partnerships that help community members to establish businesses and cooperatives? Especially women and socially disadvantaged and/or vulnerable groups.		0	x	0
39	Does it include in its policy support for organizations and individuals that provide products and services for the community in order to generate local employment and create links to local, regional and urban markets?		0	x	0
41	Does it have a policy describing the commitment to fulfill the responsibility to pay taxes to the local government?		x	0	0

	7. GOVERNANCE AND SOCIETY		Yes	In Process	No
2	Does the company have a stated policy of not using economic power to influence contributions of other companies, suppliers, distributors or partners?		0	x	0
3	Does it have a policy that prohibits the use of undue influence and avoids conduct such as manipulation, intimidation, coercion that could impair the public political process?		x	0	0
4	Does it have training programs for its employees and representatives to increase awareness about responsible political participation and contributions and how to handle conflicts of interest?		0	0	x
6	Does it have a policy that prohibits activities:	a. that imply lack of information?	x	0	0

			Yes	In Process	No
	b. that imply lack of representation?		x	0	0
	c. that involve threats or coercion?		x	0	0
7	Does it participate actively with educational institutions at all levels to develop proposals for improving the quality of workers in its sector?		x	0	0
11	Does it establish public-private partnerships in order to:	a. improve the business climate?	x	0	0
		b. improve health in the country?	x	0	0
		c. improve education? (through scholarships, grants, technical assistance, building schools, awareness programs, etc.)	x	0	0
		d. support the economic development of communities (Productive or women's projects, etc.).	x	0	0
14	Does it have a policy that promotes constant communication between the company and the local authorities		x	0	0

YES	36%
IN PROCESS	26%
NO	13%

Gender Traffic Light:

			Yes	In Process	No
	1. VALUES, TRANSPARENCY AND CORPORATE GOVERNANCE				
28	Does it guide its operations according to the Millennium Development Goals-MDGs-	Promotion of gender equality and empowerment of women			

#	Question		Yes	In Process	No
		Improvement of maternal health			
	2. INTERNAL STAKEHOLDERS		**Yes**	**In Process**	**No**
11	Does it offer a specific program for the health of company employees who are pregnant?				x
12	Does it offer flexible schedules for the period of breastfeeding, in accordance with current law?		x		
14	Is there a program for sensitizing employees about child labor and its implications?			x	
16	The policy of promoting diversity and non-discrimination is contained in the code of conduct or in the statement of values of the company and includes the following:	Gender			x
19	Does it have a formal policy promoting gender equality? Is it stated in the code of conduct or statement of values of the company?				x
20	Does the company conduct internal awareness campaigns (seminars, forums or specific meetings) to improve and accompany its employees regarding the importance of racial and gender equality and non-discrimination?				x
21	Does the policy promoting gender equality explicitly prohibit hiring, dismissing or promoting women based on their marital status and reproductive condition?				x
22	Does the company have procedures to ensure the protection of women against psychological, moral, physical violence or harassment in the workplace or between their homes and the company?				x
23	Does the policy promoting gender equality guarantee the participation of women in decision-making processes at all levels and in all areas of the company?				x
24	Is the business communication policy of the company premised on not using images or situations that threaten the dignity of persons?		x		
33	Does it perform a specific study of occupational safety hazards for its employees based on the position, assigned tasks, location, gender and other characteristics?				
			Yes	**In Process**	**No**
	4. SUPPLIERS				

			Yes	In Process	No
8	Does it include the following in its policies and practices for purchasing, distribution and procurement::	j. gender equality criteria?			X

		Yes	In Process	No
	5. MARKETING AND CUSTOMERS			
5	Does it have a formal policy against advertising that uses children, teens, women or any individual in a situation that is shameful, biased, and disrespectful or puts them at risk?		x	

		Yes	In Process	No
	6. COMMUNITY			
19	Does it promote learning opportunities for vulnerable or discriminated groups through its policies?	x		
20	Does it encourage the incorporation of boys and girls into formal education and contribute to the elimination of obstacles to a good education?	x		
21	Does its policy include the promotion of good health through actions such as access to medicine and vaccinations, promoting healthy lifestyles, exercise and good nutrition?	x		
22	As part of its actions to promote health, does it support sustainable and universal access to services that are essential to health such as potable water and adequate sanitation, and efficient stoves, to prevent disease?		x	
26	Does it contribute to programs that provide access to food and other essentials by vulnerable groups or people with low incomes?		x	
32	Does it make a commitment in its policy to pay special attention to vulnerable groups regarding employment and capacity building?	x		
36	Does its policy include contribution to programs and partnerships that help community members to establish businesses and cooperatives? Especially women and socially disadvantaged and/or vulnerable groups.		x	
39	Does it include in its policy support for organizations and individuals that provide products and services for the community in order to generate local employment and create links to local, regional and urban markets?		x	

40	Has it formalized the commitment to support by appropriate means the development of associations of entrepreneurs in the community, including women?		Yes	In Process x	No

			Yes	In Process	No
7. GOVERNANCE AND SOCIETY					
11	Does it establish public-private partnerships in order to:	d. support the economic development of communities (Productive or women's projects, etc.)	x		

YES	28%
IN PROCESS	28%
NO	32%

See Excel file Model of Salience and Mapping of Stakeholders

Model of Salience

Mapping Stakeholders

1. No es público de interés
2. Latente
3. Discrecional
4. Demandante
5. Dominante
6. Peligroso
7. Dependiente
8. Definitivo

1. Not a stakeholder
2. Latent
3. Discretionary
4. Demanding
5. Dominant
6. Dangerous
7. Dependent
8. Definitive
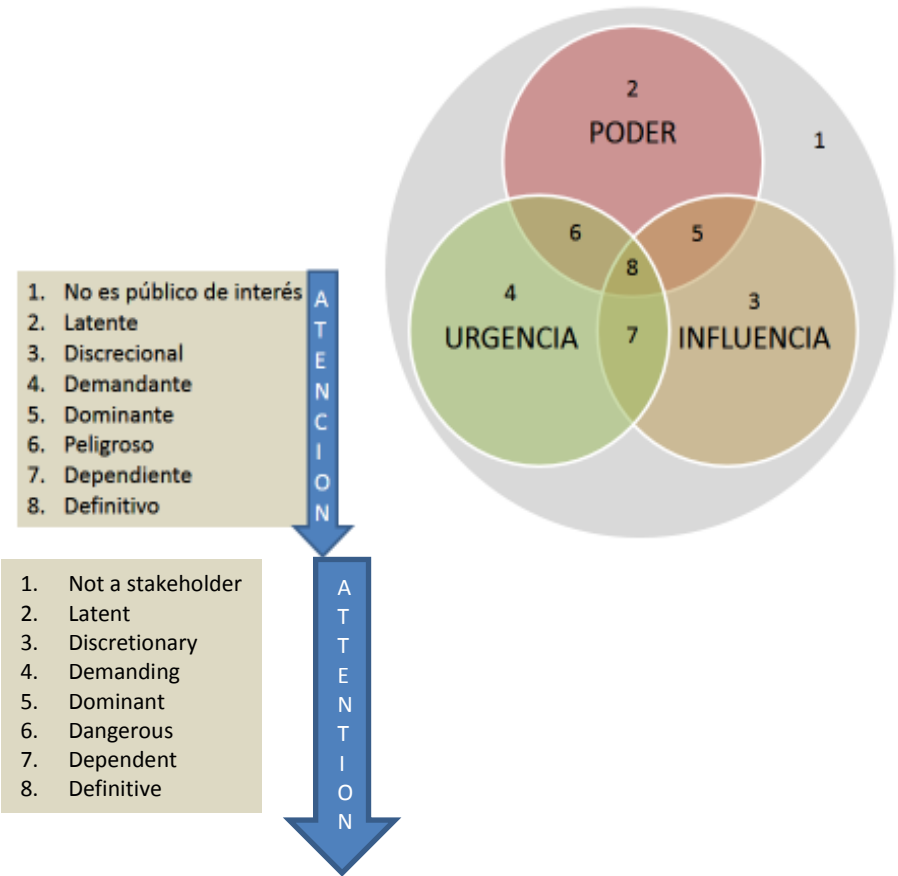
Power-Influence Model

Mapping of Stakeholders
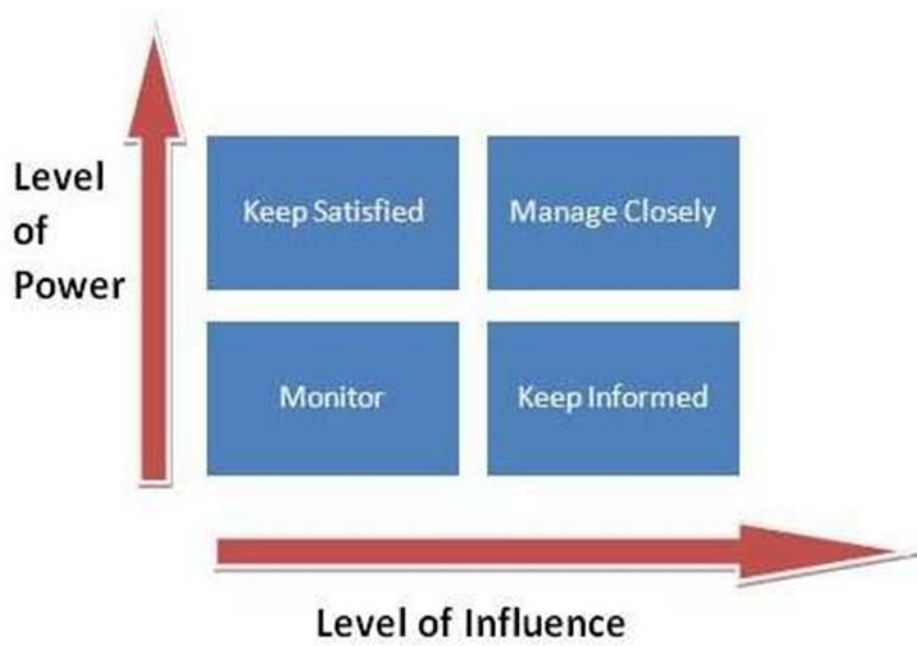
Database of Stakeholders

For internal use only

Data								Classification (1 to 5)		
Name	Surname	Type of stakeholder	Position	Organization	Department	Municipality	Village	Power (5 high or 1 low)	Influence (5 Neg / 1 Pos)	Urgency (5 high / 1 low)

Salience

Name	Surname	Power (5 high or 1 low)	Influence (5 Neg / 1 Pos)	Urgency (5 high / 1 low)	2. Latent	3. Discretional	4. Demanding	5. Dominant (P+I)	6. Dangerous (P+U)	7. Dependent (I+U)	8. Definitive (P+I+U)
0	0	0	0	0	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE
0	0	0	0	0	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE
0	0	0	0	0	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE
0	0	0	0	0	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE

Annex 5 Form for the CSR Plan of the Company

See Excel file with form for the complete CSR Plan of the Company.

1.- VALUES, TRANSPARENCY AND CORPORATE GOVERNANCE									
Work Plan									
(company)									
(date)									
*	THEME	ACTIONS TO BE CARRIED OUT	DELIVERABLE	EXECUTION TIME	DELIVERY DATE	BUDGET REQUIRED (US$)	MONITORING AND FOLLOW-UP	PERSON RESPONSIBLE	COMMENTS

2.- INTERNAL STAKEHOLDERS									
Work Plan									
(company)									
(date)									
*	THEME	ACTIONS TO BE CARRIED OUT	DELIVERABLE	EXECUTION TIME	DELIVERY DATE	BUDGET REQUIRED (US$)	MONITORING AND FOLLOW-UP	PERSON RESPONSIBLE	COMMENTS

3.- ENVIRONMENT									
Work Plan									
(company)									
(date)									
*	THEME	ACTIONS TO BE CARRIED OUT	DELIVERABLE	EXECUTION TIME	DELIVERY DATE	BUDGET REQUIRED (US$)	MONITORING AND FOLLOW-UP	PERSON RESPONSIBLE	COMMENTS

4.- SUPPLIERS									4.-
Work Plan									
(company)									
(date)									
*	THEME	ACTIONS TO BE CARRIED OUT	DELIVERABLE	EXECUTION TIME	DELIVERY DATE	BUDGET REQUIRED (US$)	MONITORING AND FOLLOW-UP	PERSON RESPONSIBLE	COMMENTS

5.- MARKETING AND COMMUNICATION									5.-
Work Plan									
(company)									
(date)									
*	THEME	ACTIONS TO BE CARRIED OUT	DELIVERABLE	EXECUTION TIME	DELIVERY DATE	BUDGET REQUIRED (US$)	MONITORING AND FOLLOW-UP	PERSON RESPONSIBLE	COMMENTS

6.- COMMUNITY									6.-
Work Plan									
(company)									
(date)									
*	THEME	ACTIONS TO BE CARRIED OUT	DELIVERABLE	EXECUTION TIME	DELIVERY DATE	BUDGET REQUIRED (US$)	MONITORING AND FOLLOW-UP	PERSON RESPONSIBLE	COMMENTS

7.- GOVERNANCE AND SOCIETY									7.-
Work Plan									
(company)									
(date)									
*	THEME	ACTIONS REQUIRED	DELIVERABLE	EXECUTION TIME	DELIVERY DATE	BUDGET REQUIRED (US$)	MONITORING AND FOLLOW-UP	PERSON RESPONSIBLE	COMMENTS