**F2B2 R1 - Examples of companies with similar goals**(Most of these examples are from the [Pivot Goals Database](http://www.pivotgoals.com/))

Energy is from renewable sources.

As of April 2016, 57 companies have joined [RE100](http://there100.org/companies) with a commitment to go “100% renewable” on their *electricity* sources. Some RE100 companies have dates by which they plan to be 100% renewable in their internal operations, or have dates when they met that goal: IKEA (2020), Adobe (2035), Alstria (2106), Autodesk (2020), Aviva (2025), Biogen (2014), Bloomberg (2025), Coca-Cola (2020), Elopak (2016), Goldman Saks (2020), Infosys (2018), ING (2020), Johnson & Johnson (2050), Kingspan Group (2020), KPN (2013), La Poste (2020), Mars (2040); Microsoft (2014), Novo Nordisk (2020), Pearson (2012), Philips (2020), Relx Group (2020), SAP (2014), Sky (2020), Swiss Post (2013), UBS (2020), Unilever (2030), Vaisala (2020), and Voya (2007).

Several non-RE100 companies have goals of using all renewable energy (e.g. [Apple](https://www.whitehouse.gov/the-press-office/2015/10/19/fact-sheet-white-house-announces-commitments-american-business-act), [The Body Shop stores](http://www.thebodyshop.com/commitment/EnrichOurPlanet.aspx), [DSM](https://www.whitehouse.gov/the-press-office/2015/10/19/fact-sheet-white-house-announces-commitments-american-business-act), [Facebook](https://www.whitehouse.gov/the-press-office/2015/10/19/fact-sheet-white-house-announces-commitments-american-business-act), [Google](https://www.whitehouse.gov/the-press-office/2015/10/19/fact-sheet-white-house-announces-commitments-american-business-act), [Interface](http://www.interfacemiddleeast.com/web/me/sustainability/mission_zero/seven_fronts/renewable_energy) (2020), and [Natura](https://www.naturabrasil.fr/en/our-values/environmental-commitments)). [Kingfisher](http://www.kingfisher.com/netpositive/index.asp?pageid=191)’s aspiration is that “every Kingfisher store and customer's home will be either zero carbon or generate more energy than it consumes.”

Most use onsite renewable energy installations, renewable energy certificates (RECs), or power purchase agreements (PPAs) to meet their goals. Some acknowledge that they are mutually accountable for energy used by suppliers and are working on energy efficiency in their supply chains (e.g. [Home Depot](https://corporate.homedepot.com/CorporateResponsibility/Environment/Documents/Sustainability__Brochure_pages.pdf), [IKEA](http://there100.org/ikea), and [Natura](https://www.naturabrasil.fr/en/our-values/environmental-commitments)).

Water is used in an environmentally responsible and socially equitable way.

Most large companies are working on improving water efficiency by 80% (e.g. [Biogen](https://www.whitehouse.gov/the-press-office/2015/10/19/fact-sheet-white-house-announces-commitments-american-business-act) will reduce water used by 80% from a 2006 baseline by 2020). Some are doing water risk assessments, especially in water-stressed areas (e.g. [Lafarge](http://www.lafarge.com/sites/default/files/atoms/files/04302015-publication_sustainable_development-sustainable_report_2014-uk.pdf), [Heineken](http://www.sustainabilityreport.heineken.com/pdf/heineken-nv-sustainability-report-2012.pdf), [BASF](https://www.basf.com/us/en/company/sustainability/environment/water.html), and [Natura](https://www.naturabrasil.fr/en/our-values/environmental-commitments)), and [Coca-Cola](http://www.coca-colacompany.com/press-center/press-releases/coca-cola-on-track-to-meet-100-water-replenishment-goal/) and [Cox Enterprises](http://www.coxconserves.com/about-cox-conserves.aspx) have committed to be “water neutral” by 2015 and 2044, respectively. Coca-Cola will “replenish all the water it uses back to communities and nature,” but not necessarily in the same watershed from which the water was withdrawn.  [IKEA](http://www.ikea.com/ms/en_CA/this-is-ikea/people-and-planet/energy-and-resources/#water) aims to be “water positive” by 2020 “by promoting water stewardship throughout our value chain.”

Materials derive from sources that respect the welfare of ecosystems, people and animals.

Companies focus on materials used in their core products. For example, [Unilever](https://www.unilever.com/sustainable-living/the-sustainable-living-plan/reducing-environmental-impact/sustainable-sourcing/) has a “bold commitment to source 100% of our agricultural raw materials sustainably by 2020.” It defines sustainable sourcing as “using 11 social, economic and environmental indicators: soil health, soil loss, nutrients, pest management, biodiversity, farm economics, energy, water, social and human capital, local economy and animal welfare.” Unilever’s core materials include soy, tea, palm oil, fruits and vegetables, cocoa, sugar, sunflower oil, rapeseed oil, dairy, and eggs.

[IKEA](http://www.ikea.com/ms/en_CA/this-is-ikea/people-and-planet/energy-and-resources/#wood)’s core materials are wood and cotton. It uses its IWAY Forestry Standard for all its wood and aims to be “forest positive” by 2020. By the end of 2015, its target was that “all cotton used will be from more sustainable sources, produced in line with the Better Cotton Initiative (BCI).

By 2020, [Loreal USA](https://www.whitehouse.gov/the-press-office/2015/10/19/fact-sheet-white-house-announces-commitments-american-business-act) will “source 100% renewable raw materials from sustainable sources.” Its “Zero Deforestation” ambition includes that by 2020, “100% of palm supply will be free from deforestation” and “100% certified board and paper for packaging and POS (promotional material).” [The Body Shop](http://www.thebodyshop.com/commitment/EnrichOurProducts.aspx) has committed to, by 2020, “ensure 100% of our natural ingredients are traceable and sustainably sourced” and to “publish our use of ingredients of natural origin, ingredients from green chemistry, and the biodegradability and water footprint of our products.”

Timber is a core material for [Kingfisher](http://www.kingfisher.com/netpositive/index.asp?pageid=185) – it is in 40% of its products. Kingfisher’s vision is “global net reforestration,” its aspiration is to “create more forest than we use,” and its target is “100% responsibly sourced timber and paper in all our operations.” A core material for home improvement company [Lowe’s](http://responsibility.lowes.com/environment/responsible-wood-sourcing/) is wood, so their goal is to use only wood products sourced from certified forests.

Some companies also have goals for materials in their ancillary supplies, especially paper products. For example, 100% of [Unilever](https://www.unilever.com/sustainable-living/the-sustainable-living-plan/reducing-environmental-impact/sustainable-sourcing/)’s paper-based office materials for its top 21 countries have come from either certified, sustainable forests or recycled sources since 2013, and [Carrefour](http://www.carrefour.com/sites/default/files/Carrefour_RA_GBlight.pdf) has a commitment to use paper in Europe “made entirely from 100% recycled wood fibres or from forests under certified management.”

Operations emit no substances which cause harm.

[Zero Discharge of Hazardous Chemicals (ZDHC)](http://www.roadmaptozero.com/join/) is driving textile and footwear industries, and their supply chains, towards the goal of zero discharge of hazardous chemicals. Its 21 members include Adidas, Benneton Group Gap Inc., Burberry, Esprit, H&M, Levi Strauss, Nike, Marks & Spencer, and Puma.

[ABB](https://www02.abb.com/global/abbzh/abbzh251.nsf!OpenDatabase&db=/global/abbzh/abbzh258.nsf&v=4C1E&e=us&m=6D52&c=A37B4CECD9B2D3E7C125733F004CC795) uses hazardous substances “in closed loops or not at all.” [Sumitomo Chemicals](http://www.sumitomo-chem.co.jp/english/csr/report/docs/csr_report_e2012.pdf) pledges to “keep hazardous materials strictly within company premises.”

[Marks & Spencer](http://corporate.marksandspencer.com/plan-a/our-approach/clothing-and-home/product-policies-and-standards/chemicals) launched an MRSL (Manufacturing Restricted Substance List) to reinforce the management of chemicals at the input stage of the manufacturing process, which reaches into its supply chain. It bans the use of hazardous chemicals such as alkylphenol ethoxylates (APEOs) and heavy metals by textile printers, finishing facilities, laundries, tanneries and dyehouses.

Operational by-products are repurposed.

Zero-waste-to-landfill goals are held by many companies (e.g. [Alcoa](https://www.alcoa.com/sustainability/en/case_studies/2015_01_15_making_progress_on_the_path_to_zero_waste.asp) (by 2030), [Avery Dennison](http://www.averydennison.com/en/home/sustainability/environmental-sustainability/waste-reduction-recovery.html), [General Motors](http://www.reliableplant.com/Read/27879/General-Motors-landfill-free), [Honda](http://news.honda.com/newsandviews/article.aspx?id=6126-en), [IKEA](http://www.ikea.com/ms/en_CA/this-is-ikea/people-and-planet/energy-and-resources/#waste), [J. Sainsbury](http://www.j-sainsbury.co.uk/responsibility/case-studies/2009/implementing-zero-food-waste-to-landfill/), [Kingfisher](http://www.kingfisher.com/netpositive/index.asp?pageid=243), [Kobe Steel](http://www.kobelco.co.jp/english/about_kobelco/csr/environment/2012/12.html), [Marks & Spencer](http://corporate.marksandspencer.com/plan-a/our-approach/business-wide/waste-and-circular-economy), [PepsiCo UK](http://www.pepsico.co.uk/news-and-comment/11-uk-pepsico-sites-achieve-zero-waste-to-landfill), and [Unilever](https://www.unilever.com/news/press-releases/2016/Unilever-announces-new-global-zero-waste-to-landfill-achievement.html))

[ABB](https://www02.abb.com/global/abbzh/abbzh251.nsf!OpenDatabase&db=/global/abbzh/abbzh258.nsf&v=4C1E&e=us&m=6D52&c=A37B4CECD9B2D3E7C125733F004CC795) and [Walt Disney](https://thewaltdisneycompany.com/walt-disney-parks-and-resorts-takes-steps-towards-an-eco-friendly-future/) have goals of zero waste of any kind. As part of its Mission Zero, [Interface](http://www.interfacemiddleeast.com/web/me/sustainability/mission_zero/seven_fronts/closing_the_loop) aims to close the loop with a “cyclical process that returns materials either to the Earth (natural cycle) or back into our factories to create new carpet (industrial cycle).”

Operations emit no greenhouse gases.

Companies have committed to reducing their GHG emissions in their own operations to zero (being carbon neutral), usually as a byproduct of their commitment to 100% renewable energy or with the help of carbon offsets (e.g. and [Deutsche Bank](https://www.db.com/cr/en/concrete-energy-and-climate-strategy.htm), [Enel](https://next.ft.com/content/4cd63116-cc8d-11e4-b5a5-00144feab7de) (by 2050), [Goldman Sachs Group](http://www.goldmansachs.com/citizenship/environmental-stewardship/our-operational-impact/carbon-energy/), [Munich Re Group](https://www.munichre.com/us/cr/commitments/environment/solar-power/index.html) (by 2015), [Tesco](http://www.tesco.ie/corporate-responsibility/environment/), [Tokio Marine Holdings](http://www.tokiomarinehd.com/en/sustainability/theme2/reduction.html), [Volvo](http://www.volvogroup.com/GROUP/GLOBAL/EN-GB/RESPONSIBILITY/MOVING_SOCIETY_FORWARD/ENVIRONMENTAL_CARE/PAGES/CO2_NEUTRAL_FACTORIES.ASPX), and [Zurich Insurance](https://www.zurich.com/en/corporate-responsibility/protecting-the-environment/carbon-neutral).

[GlaxoSmithKline](http://www.gsk.com/en-gb/responsibility/our-planet/our-targets/) has a goal to achieve a carbon-neutral value chain, by 2050.

Operations do not encroach on areas of high significance to ecosystems or communities.

Some companies are developing land use and biodiversity plans for their operations sites and are monitoring impacts (e.g. [Panasonic](http://www.panasonic.com/global/corporate/sustainability/downloads/back_number/pdf/2014/sr2014e.pdf), [BHP Billition](http://www.bhpbilliton.com/~/media/bhp/documents/society/reports/2014/bhpbillitonsustainabilityreport2014_interactive.pdf?la=en), [Mitsubishi](http://www.mhi.co.jp/en/csr/csrreport/globalenvironment/progress.html)).

Products emit no substances which cause harm.

If products do not contain substances that cause harm, they won’t emit them. [Zero Discharge of Hazardous Chemicals (ZDHC)](http://www.roadmaptozero.com/join/) is driving textile and footwear industries, and their supply chains, towards the goal of zero discharge of hazardous chemicals in their supply chains, operations and products. Its 21 members include Adidas, Benneton Group Gap Inc., Burberry, Esprit, H&M, Levi Strauss, Nike, and Marks & Spencer. [Avery Dennison](http://www.averydennison.com/en/home/sustainability/environmental-sustainability/product-integrity.html) has a Restricted Substances List (RSL) of chemical substances that are banned from use in it products, derived from six lists of regulated substances.

[Marks & Spencer](http://corporate.marksandspencer.com/plan-a/our-approach/clothing-and-home/product-policies-and-standards/chemicals) not only bans the use of the initial 11 priority chemical groups identified in the ZDHC joint road map but also has a “no deliberate use” policy for banned AZO dyes and pigments, alkyl phenol ethoxylates and alkyl phenols (APEOS, APS), organotin compounds, chlorinated phenols, per- and poly-fluorinated chemicals (PFC), dye carriers including chlorobenzenes, short chained chlorinated paraffins (SCCP), and heavy metals.

[Interface](http://www.interfacemiddleeast.com/web/me/sustainability/mission_zero/seven_fronts/benign_emissions) tests its carpet tiles to ensure their VOC and chemical emissions do not pose a risk to customers at current trace levels. [Royal Philips Electronics](http://www.philips.com/b-dam/corporate/about-philips/sustainability/sustainable-planet/green-operations/chemicals-management/rsl.pdf)’ plans to eliminate mercury, lead, antimony, and arsenic from its products by 2015.

Products emit no greenhouse gases.

The [Greenhouse Gas (GHG) Protocol](http://www.ghgprotocol.org/files/ghgp/public/FAQ.pdf) classifies product emissions as Scope 3 emissions. GHG emissions that occur when their products are used are most relevant to fossil fuel companies and to companies producing vehicles or equipment containing internal combustion engines. To our knowledge, no companies in those industries declare mutual accountability for Scope 3 GHG emissions when their products are used, nor have goals to eliminate those GHG emissions.

Products can be repurposed.

Although this goal applies to all companies, electronics companies are the most focused it. For example, [DIRECT TV’s](http://www.directv.com/DTVAPP/content/corporate/sustainability) 2015 goal is to provide 100% of customers with the option to return or recycle all DIRECTV in-home installed equipment. [LG Electronics](http://www.lg.com/global/sustainability/environment/take-back-recycling) offers a customized e-waste take-back & recycling service that meets local needs and requirements in the countries where e-waste regulations are in place, and also provides product take-back & recycling service voluntarily in some regions. [Nippon Telegraph and Telephone](http://www.ntt.co.jp/ir/library_e/annual/pdf/15/p58.pdf) has a zero emissions (waste) goal for all decommissioned equipment.

Ship producer [S.P. Moller-Maersk](http://www.offthebeach.org/wordpress/maersks-ship-recycling-policy-assets-and-drawbacks/)’s goal is to safely recycle all its vessels at the end of their service life.

Employee health is safeguarded.

Most companies – particularly those in heavy manufacturing or extractive industries – have strict goals for health and safety in the workplace, though they often focus on physical health only in their own facilities, rather than in their supply chain as well. For example, [Royal Dutch Shell](http://reports.shell.com/sustainability-report/2012/ourapproach/safety.html) has a goal of zero fatalities and no incidents that harm employees or contractors. Other companies with an ongoing goal of no-harm, accident-free workplaces are [ABB](https://www02.abb.com/global/abbzh/abbzh251.nsf!OpenDatabase&db=/global/abbzh/abbzh258.nsf&v=4C1E&e=us&m=6D52&c=A37B4CECD9B2D3E7C125733F004CC795), [Coca-Cola](http://assets.coca-colacompany.com/77/4c/2a44a5234a3ca65d449d174a0ded/2013-2014-coca-cola-sustainability-report-pdf.pdf), [Lafarge](http://www.lafarge.com/sites/default/files/atoms/files/04302015-publication_sustainable_development-sustainable_report_2014-uk.pdf), [Marks & Spencer](http://corporate.marksandspencer.com/documents/policy-documents/2013_health_and%20safety_policy.pdf), [Reliance Industries](http://www.ril.com/DownloadFiles/SustainiabilityReports/ril_sr2013_14.pdf), [Raytheon](http://www.raytheon.co.uk/ourcompany/responsibility/safety/), [Tata Steel](http://www.tatasteel.com/media/pdf/CCR-10-11.pdf), and [Unilever](https://www.unilever.com/sustainable-living/the-sustainable-living-plan/enhancing-livelihoods/fairness-in-the-workplace/creating-a-safe-workplace/index.html).

Some companies (e.g. [Peugeot](http://b2b.psa-peugeot-citroen.com/B2bDocs/Document-EN-exigence_environnement_et_social.pdf), [Avery Dennison](http://www.averydennison.com/en/home/sustainability/environmental-sustainability/responsible-sourcing.html), and [IKEA](http://www.ikea.com/ms/en_CA/pdf/reports-downloads/ikea-code-of-conduct-the-iway-standard.pdf)) have supplier codes of conduct that address suppliers’ workplace health and safety. For example, [IKEA’s IWAY Standard](http://www.ikea.com/ms/en_CA/pdf/reports-downloads/ikea-code-of-conduct-the-iway-standard.pdf) stipulates that its suppliers’ workers are “prevented from exposure to severe health or safety hazards that are likely to pose an immediate risk of causing death or permanent injury or illness.” Specifically, the standard includes areas that must be addressed in the supplier’s workplace: workplace risk assessment; how to handle incidents and accidents; health and safety training; machinery and other equipment operation; safety information and signage; safe working routines; safety hazards actions; personal protective equipment; first aid equipment; first aid training; workplace conditions and ergonomics; drinking water; break areas; alcohol and drug policy; and legal compliance.

Employees are paid at least a living wage.

Some companies already pay their employees and contractors at least a living wage in the jurisdictions in which they operate. Around 200 organizations in the UK are accredited by the UK [Living Wage Foundation](http://www.livingwage.org.uk/employers/region), including these companies in London: Accenture, Aviva, Bank of England, Barclays, BHP Billiton, Burberry, Canary Wharf Group, Deloitte, Ernst & Young, Grant Thornton, Guardian News and Media, HSBC Bank, [IKEA UK](http://www.livingwage.org.uk/news/ikea-uk-pays-living-wage-all-uk-co-workers), ING Bank, JP Morgan, KPMG, [Lidl](http://www.livingwage.org.uk/news), Lloyds Bank, London Mutual Credit Union, Lush, PwC, [Morrisons](http://www.cityam.com/225413/morrisons-follows-lidl-and-pledges-to-pay-above-national-living-wage), The Co-operative Bank, and Unilever.

The [Living Wage for Families Campaign](http://www.livingwageforfamilies.ca/employers/certified-employers/)in British Columbia, Canada, has certified over 40 companies as Living Wage Employers, including CCEC Credit Union, Community Savings Credit Union, Embarkation Law Corporation, Ethos Law Group, Integris Credit Union, Mount Lehman Credit Union, SAP, Sea to Sky Network Solutions, Vancity Credit Union, and Village Cleaners.

[Living Wage Canada](http://www.livingwagecanada.ca/index.php/living-wage-employers/living-wage-employers-ontario/) has certified over 35 companies in Ontario, Canada, as Living Wage Employers, including Enviro-Stewards, Motor City Credit Union, Mennonite Savings and Credit Union, Dominion Pattern Works, Freestyle Fitness, Brick Co., Elite Roofing, and Cake & Loaf Bakery.

[Novartis](https://www.novartis.com/about-us/corporate-responsibility/our-people-communities/living-wage) has committed to paying all employees a living wage throughout its global operations, adjusted annually.

Employees are not subject to discrimination.

In most companies, anti-discrimination policies are included within their employment conditions, business conduct guidelines, and supplier codes of conduct (e.g. [ABB](https://www02.abb.com/global/abbzh/abbzh251.nsf!OpenDatabase&db=/global/abbzh/abbzh258.nsf&v=4C1E&e=us&m=6D52&c=19E081068BD263D0C12574110055CFD7), [Avery Dennison](http://www.averydennison.com/en/home/sustainability/environmental-sustainability/responsible-sourcing.html), [BASF](https://www.basf.com/us/en/company/sustainability/employees-and-society/employees/employment-conditions.html), [Deutsche Bank](https://www.db.com/cr/en/datacenter/infographic-diversity.htm), [IKEA](http://www.ikea.com/ms/en_CA/pdf/reports-downloads/ikea-code-of-conduct-the-iway-standard.pdf), [Interface](http://www.interfaceglobal.com/Sustainability/Social.aspx), [Kingfisher](http://www.kingfisher.com/files/pdf/Code_of_Conduct_for_factory_working_conditions.pdf), [Marks & Spencer](http://corporate.marksandspencer.com/documents/policy-documents/equal-opportunities.pdf), [MS&AD Insurance](http://www.ms-ad-hd.com/en/csr/employee/diversity.html), and [Unilever](https://www.unilever.com/sustainable-living/transformational-change/creating-opportunities-for-women/))

Employees are subject to fair employment terms.

Most companies have employment terms of some sort. For example, [BASF](https://www.basf.com/us/en/company/sustainability/employees-and-society/employees/employment-conditions.html) has Employment Conditions that are “in line with internationally agreed standards, domestic law as well as our internal corporate directives.” Topics include child labor, forced and bonded labor, non-discrimination and equal opportunity, right to organize, right to collective bargaining, occupational health and safety, adequate remuneration, maximum working time and compensation for overtime work, entitlement to regular paid leave, training and development, disciplinary measures, and social security benefits.

Some companies (e.g. [Kingfisher](http://www.kingfisher.com/files/pdf/Code_of_Conduct_for_factory_working_conditions.pdf), [Avery Dennison](http://www.averydennison.com/en/home/sustainability/environmental-sustainability/responsible-sourcing.html), and [IKEA](http://www.ikea.com/ms/en_CA/pdf/reports-downloads/ikea-code-of-conduct-the-iway-standard.pdf)) have supplier codes of conduct that include fair employment terms. For example, [IKEA’s IWAY Standard](http://www.ikea.com/ms/en_CA/pdf/reports-downloads/ikea-code-of-conduct-the-iway-standard.pdf) stipulates that its suppliers’ have employment contracts with its workers. It specifies terms of employment in a way understood by the worker. As a minimum, the contract includes the name of employer, name of worker, birth date, position, and salary. Working hours, overtime compensation, benefits, and notice period should be in the contract or in a Workers Handbook or equivalent. If the employment contract is terminated according to agreed notice period there are no wage deductions for workers who leave.

Employee concerns are actively solicited, impartially judged and transparently addressed.

Goals in this area focus on employee engagement through employee satisfaction surveys, employee engagement processes, and employee grievance mechanisms (e.g. [BASF’s “Euro Dialog](https://www.basf.com/us/en/company/sustainability/employees-and-society/employees/employee-representatives.html),” [Deutsche Bank’s work councils](https://www.db.com/cr/en/concrete-labor-rights.htm), IBM’s [“Open Door”](http://www.oocities.org/~keithgibby/odpmm801.htm) and [“Speak Up!”](http://www.oocities.org/~keithgibby/supmm423.htm) programs, [Kingfisher’s “buzz box,”](http://www.kingfisher.com/index.asp?pageid=125) [Marks & Spencer’s “Your M&S, Your Say” survey](http://corporate.marksandspencer.com/plan-a/our-approach/people), and [McKesson’s Employee Opinion Surveys](http://mckessoncorporatecitizenship.com/our-employees/#better-health)). However, most non-union companies are not transparent about the process they will follow to resolve employee grievances.

Community concerns are actively solicited, impartially judged and transparently addressed.

Companies’ goals in this area are usually within their policies for engagement with their local communities and the process by which they assess community needs (e.g. [ABB](https://www02.abb.com/global/abbzh/abbzh251.nsf!OpenDatabase&db=/global/abbzh/abbzh258.nsf&v=4C1E&e=us&m=6D52&c=19E081068BD263D0C12574110055CFD7), [Marks & Spencer](http://corporate.marksandspencer.com/plan-a/our-approach/community-engagement), [IKEA](http://www.ikea.com/ms/en_CA/pdf/sustainability_report/SustainabilityReport_FY15_full.pdf), [Kingfisher](http://www.kingfisher.com/netpositive/index.asp?pageid=203), [Marks & Spencer](http://corporate.marksandspencer.com/plan-a/our-approach/delivering-plan-a/listening-and-taking-action), and [Panasonic](http://www.panasonic.com/global/corporate/sustainability/downloads/back_number/pdf/2014/sr2014e.pdf)). However, most companies are not transparent about the process they will follow to resolve the community grievance.

Customer concerns are actively solicited, impartially judged and transparently addressed.

Companies’ goals in this area are usually within their policies for stakeholder engagement and processes by which they handle warranty and post-sale support for consumers (e.g. [ABB](https://www02.abb.com/global/abbzh/abbzh251.nsf!OpenDatabase&db=/global/abbzh/abbzh258.nsf&v=4C1E&e=us&m=6D52&c=19E081068BD263D0C12574110055CFD7), [China National Petroleum Corporation](http://www.cnpc.com.cn/csr/xhtml/PageAssets/2013_CSR_Report.pdf), and [Marks & Spencer](http://corporate.marksandspencer.com/plan-a/our-approach/delivering-plan-a/listening-and-taking-action)). Most companies have a website that enables consumers to contact a company with their complaints via phone, online form, live chat, blog, twitter, or other social media channel. However, companies are not transparent about the process they will follow to resolve customer complaints.

Customers are informed about any aspect of products that may cause harm.

Much of the information about potential harm associated with product use and disposition is in the set-up instructions, operating manual, or warranty conditions that are packaged with the product.

For food products, labeling must include nutrition information. [Nestlé](http://www.nestle.com/asset-library/Documents/Library/Documents/Corporate_Social_Responsibility/Nestle-CSV-Summary-Report-2013-EN.pdf) has a goal that 100% of its products worldwide, by sales value, will have Guideline Daily Amount (GDA) nutritional labeling on the front of their packs, and will provide further product information and nutrition advice via QR codes on-pack, by 2016. [Wal-Mart Stores](http://corporate.walmart.com/global-responsibility/hunger-nutrition/great-for-you) has a goal to launch a simple front-of-package “Great For You” icon backed by strong nutrition criteria.

The right tax is paid in the right place at the right time.

Usually this goal is implied by the company’s code of ethics that covers compliance with the spirit of laws, rules and regulations; record-keeping; and questionable accounting or auditing matters (chain (e.g. [Colgate Palmolive,](http://www.colgate.com/Colgate/US/Corp_v2/LivingOurValues/CodeOfConduct/PDFs/2015-Code-of-Conduct-English.pdf) [Deutsche Bank](https://www.db.com/cr/en/docs/Code_of_Conduct_EN.pdf), [IKEA](http://www.ikea.com/ms/en_CA/pdf/reports-downloads/ikea-code-of-conduct-the-iway-standard.pdf), [Interface](http://www.interfaceglobal.com/Investor-Relations/Corporate-Governance-1.aspx), [Kraft](http://www.kraftfoodsgroup.com/SiteCollectionDocuments/pdf/investor/KraftCodeofConduct.pdf), and [Verizon](http://www.verizon.com/about/sites/default/files/Verizon-Code-of-Conduct.pdf)).

Some companies have already attained the UK [Fair Tax Mark](http://www.fairtaxmark.net/whos-got-it/) on which this goal is based: Bytemark, Co-operatives UK, East of England Co-op, Ecology Building Society, Go Ahead Group, Helpful Technology, Lush Cosmetics, Marshalls, Midcountries Co-operative, SSE, Staffline, The Phone Co-op, The Radstock Co-operative, The Co-operative Group, Unlimited Potential, Unity Trust Bank, Urban IT Support, and Winder Power.

Lobbying is for outcomes that align with future-fit business principles.

Companies usually have stipulations in their internal Code of Ethics against conflicts of interest, rebates, bribes, kickbacks, corrupt practices, unfair dealings and unethical behaviors chain (e.g. [Colgate Palmolive,](http://www.colgate.com/Colgate/US/Corp_v2/LivingOurValues/CodeOfConduct/PDFs/2015-Code-of-Conduct-English.pdf) [Deutsche Bank](https://www.db.com/cr/en/docs/Code_of_Conduct_EN.pdf), [IKEA](http://www.ikea.com/ms/en_CA/pdf/reports-downloads/ikea-code-of-conduct-the-iway-standard.pdf), [Interface](http://www.interfaceglobal.com/Investor-Relations/Corporate-Governance-1.aspx), [Kraft](http://www.kraftfoodsgroup.com/SiteCollectionDocuments/pdf/investor/KraftCodeofConduct.pdf), and [Verizon](http://www.verizon.com/about/sites/default/files/Verizon-Code-of-Conduct.pdf)). However, to our knowledge, no company has yet committed to a goal that requires an assessment of what it is lobbying for.

Business is conducted ethically.

Most companies have codes of ethics or codes of business conduct and expressly aor implicitly encourage employees to report any illegal or unethical behavior in its own operations and in its supply chain (e.g. [Avery Dennison](http://www.averydennison.com/en/home/sustainability/environmental-sustainability/responsible-sourcing.html), [Colgate Palmolive,](http://www.colgate.com/Colgate/US/Corp_v2/LivingOurValues/CodeOfConduct/PDFs/2015-Code-of-Conduct-English.pdf) [Deutsche Bank](https://www.db.com/cr/en/docs/Code_of_Conduct_EN.pdf), [IKEA](http://www.ikea.com/ms/en_CA/pdf/reports-downloads/ikea-code-of-conduct-the-iway-standard.pdf), [Interface](http://www.interfaceglobal.com/Investor-Relations/Corporate-Governance-1.aspx), [Kraft](http://www.kraftfoodsgroup.com/SiteCollectionDocuments/pdf/investor/KraftCodeofConduct.pdf), and [Verizon](http://www.verizon.com/about/sites/default/files/Verizon-Code-of-Conduct.pdf)).