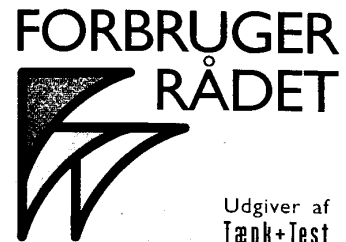


Fiolstræde 17 Postboks 2188 DK-1017 København K  
Telefon: 77 41 77 41 Telefax: 77 41 77 42 Email: fbr@fbr.dk

Europaudvalget  
Folketinget  
Christiansborg  
1240 København K



EUROPAUDVALGET  
(2. samling)  
Alm. del - bilag 565 (offentligt)

Benedicte Federspiel  
Dok. FBR Lib:3102.1/jt

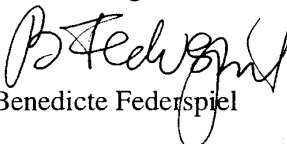
10. april 2002

På Europaudvalgets dagsorden fredag den 12. april 2002 kl. 11.00 står som punkt 3:

Godkendelse af udtalelse vedrørende Kommissionens grønbog om fremme af en europæisk ramme for virksomhedernes sociale ansvar.

../. Forbrugerrådet vedlægger sit høringssvar af 15. november 2001 på grønbogen samt høringssvaret fra den europæiske forbrugerorganisation BEUC af 6. februar 2002.

Med venlig hilsen



Benedicte Federspiel  
Chefkonsulent

information. Next to this, a Platform for Stakeholders could be set up where all parties involved can meet for a dialogue and discuss a common approach in the area of CSR. The creation of an Ombudsman could be considered to whom consumers could turn in case of disputes concerning products and services. Whatever action will be taken, it is to be recommended to follow existing guidelines on a higher level, like the OECD Guidelines.

\* Control aspect

Consumers are interested in this issue but they need guarantees about the production process of their products. Providing a label or setting up a Code of Conduct is not sufficient. In order to establish an effective CSR policy, it is of the utmost important that independent monitoring and control mechanisms are put in place. Traditionally consumer organisations focus on the testing of the final products and services and consequently have to rely on existing guidelines and labels. This does not provide an insight in the actual production process. Moreover, adding a label to the product is not a guarantee either as the verification problem remains. This also applies in the case of CSR, where it is impossible for a consumer organisation to control the different phases in the production chain of a good or service. It is therefore either up to the EU to set up independent monitoring, implementation and verification mechanisms, or one has to consider the introduction of full chain responsibility for industries for the different phases of their production methods.

Best regards,

Charlotte de Roo  
Environment, Safety and Health Policy Adviser  
BEUC, the European Consumers' Organisation

Socialministeriet  
Att: Helene Morgenstjerne  
Holmens Kanal 22  
1060 København K

15. november 2001  
VD/GM/sd

### **Høringssvar på Kommissionens grønbog om virksomhedernes sociale ansvar.**

Forbrugerrådet skal hermed afgive uopfordret høringssvar på Kommissionens grønbog "Fremme af europæisk ramme for virksomhedernes sociale ansvar".

Generelt er Forbrugerrådet positive overfor at myndighederne sætter ind på dette område. Det er et tydeligt signal til erhvervslivet om, at det fremover må forventes at de i højere grad og mere systematisk arbejder med det sociale ansvar.

Det er vigtigt, som det også gøres i grønbogen, at understrege, at virksomhedernes sociale ansvar ikke erstatter lovgivning, men alene supplerer den på områder hvor selvregulering og ansvarsdeling mellem forskellige aktører er bedre redskaber til håndtering af samfundsmæssige udfordringer.

Det er også helt centralt, at håndteringen af virksomhedernes sociale ansvar forankres i virksomhedernes øverste ledelsesniveau og i de forskellige rapporterings-, styrings- og ledelsessystemer virksomheden anvender. Hvis det ikke sker er der en stor risiko for at aktiviteter omkring det sociale ansvar bliver overfladiske PR-øvelser hvor den eneste ændring i realiteten er at der laves en årsrapport om emnet.

Grønbogen er meget fokuseret omkring det man kan kalde "den danske tilgang" til virksomhedernes sociale ansvar og kun i mindre grad omkring det som internationalt går under termen "corporate social responsibility". Det vil sige at der fokuseres meget på de virksomhedsinterne forhold og på opgaver i relation til lokalsamfundet. Disse opgaver er selvfølgelig vigtige, men der er grund til at advare mod at få en for snæver tilgang til området.

De interne forhold er for eksempel ikke de centrale parametre for de mange "bevidste" forbrugere som i stigende grad stiller krav til virksomhederne. Skal disse forbrugere fungere som løf-

to base this European Code on already in international fora agreed CSR standards in order to increase harmonisation and to prevent confusion. More specifically, this European Code of Conduct must address issues like environment, child labour, human rights, and social, labour and animal welfare issues, health, working conditions, etc. As companies operate increasingly on a global level, CSR must be seen as a global issue and therefore a European Code of Conduct must address the activities of companies in third countries as well.

\*           **Labelling**

Consumers feel good about buying/using particular brands for a number of reasons. They would be deceived if the success of a brand is built on factors that consumers would not feel good about. The purpose of a label is to provide information to enable consumers to make an informed choice about the products they buy. A label should be clear, informative and not misleading.

At the moment there are several CSR related labels which provide guidelines (like Eco-label and Nordic Swan). Incorporating different CSR aspects into one broader 'sustainable' or 'ethical' label would be useful as it enables comparison between different products and generate support from a wider group of consumers.

However, experience with the introduction of the Eco-label, however, has shown this goal would be difficult to achieve at this moment. The main conclusion of the Nordic Council report from end 2001 supports this by saying that the time is not mature yet for the introduction of a general ethic Nordic label. Moreover, it would not be an easy process as each individual label currently has its own specific topic, history and target group. The introduction of a new label also takes time and the history of the Eco-label shows that consumer confidence is not easily built. Confusion concerning information decreases the encouragement to buy products. Finally, there is the control aspect to a label. At the moment it is still impossible to properly control independently and locally the use labels by companies in different countries.

The ethical label might be too diffuse for the moment and that's why BEUC thinks the best option is to give support to the already existing labels which focus on one single ethical theme. Nevertheless, the preferred end option ought to be one CSR label. In order to reach that goal, it is good to have a look at the practical experiences of the introduction of the Eco-label. It will take a long time to incorporate a new ethical label successfully onto the market, and until then it is of vital importance to start getting the readiness for such a label and the full support and commitment among all the parties involved.

\*           **Other actions to support CSR**

There are also other actions like training, research and the exchange of

testang for udviklingen skal der også fokus på områder som menneskerettigheder, dyrevælfærd, miljø, korruptionsbekæmpelse, etc.

Der er ingen tvivl om, at virksomhedernes sociale ansvar er et emne, som får større og større betydning for forbrugernes valg af varer. Det er et emne, der har forbrugernes interesse, og flere nye undersøgelser viser, at en voksende del af forbrugerne efterlyser mere information om produktionsmetoderne bag de varer, der bliver udbudt, og at sådanne informationer vil have en betydning for, hvilke varer forbrugerne ville vælge.

I forlængelse heraf, er det vigtigt at få udviklet redskaber som forbrugeren kan handle efter. De forskellige former for afrapportering, der eksisterer eller er under udvikling er ikke umiddelbart relevante for forbrugerne. De kan kun teoretisk være med til at gøre en forskel i en købsituation. Der er i stedet behov for forskellige former for mærkning, som forbrugeren kan bruge som retningspil.

Der er i den forbindelse 3 forhold, som må tages i betragtning.

- For det første er det kun i ganske få tilfælde, at forbrugerne faktisk får informationer nok om produkterne til at kunne foretage et egentlig valg udfra etiske og sociale hensyn;
- for det andet er kontrol et meget vigtigt element i de tilfælde, hvor der gives oplysninger; og
- for det tredje er formidlingen af relevante oplysninger til forbrugerne, så de rent faktisk er brugbare, en stor udfordring.

#### **Hvad er det forbrugerne ønsker informationer om:**

Nogle af de områder, der er særlig forbrugerfokus på er miljøhensyn, menneskerettigheder og arbejdstagerrettigheder, herunder børnearbejde. Undersøgelser viser, at en større og større andel forbrugere efterlyser oplysninger om produktionsforholdene, og at det er oplysninger, der vil påvirke valget af, hvilke varer, der ender i indkøbskurven. Dette gælder både dagligvarer som fødevarer og tøj, men også legetøj, tilbehør og eksempelvis hårde hvidevarer er produkter, hvor der stilles spørgsmål ikke bare til pris og kvalitet, men også til den måde, hvorpå produkterne er fremstillet.

For mange produktgrupper gælder det, at pris og kvalitet er meget ensartet, og at det derfor er nærliggende at stille yderligere spørgsmål til forskelle i produktionsmetoden og til selve virksomhederne bag produktet. For andre produkter, for eksempel mærkevarer, gælder det, at hvis der pludselig bliver sat fokus på store problemer i produktionsprocessen hos den virksomhed, der producerer mærkevaren, bliver markedet/navnet uattraktivt.

Interessen for informationer om det produkt man som forbruger overvejer at købe, går derfor på mere end bare indhold, kvalitet og pris.

consumer. Furthermore, corporate environmental and social reporting should preferably be integrated into a new ethical or sustainability reporting.

Role of the consumer

Next to the EU and companies (as discussed above), there is an important role for consumer organisations in the area of CSR. Consumers are price sensitive but they also favour a fair trade of products. Many consumers have expressed willingness to pay more for sustainable and ethical produced goods and services if they have guarantees about the production process.

Nine of out ten French consumers are willing to do this if they are sure that their products do not pollute the environment or are not manufactured by children. Therefore, the consumer who is concerned about the ethical aspects of the production methods and the content of her product has the right to correct and complete information in order to make an informed choice. Studies show that consumers demand companies to act according to high ethical standards. 63% of the Dutch population take corporate governance in account when shopping; a number of 80% of Belgian consumers want information on the circumstances in which products are produced. Consumers demand that companies behave well, inside and outside Europe. Consumer concerns have become the concerns of the companies and governments themselves. Accordingly, consumer concerns are common concerns.

Where there is no governmental regulation on CSR issues, consumers could use their buying power to stimulate CSR behaviour of companies. However, to be able to do this, socially responsible consumers firstly need reliable and detailed information in order to make an informed choice. Secondly, it requires that there is a market with sustainable products and services from which the consumer can make a choice. BEUC believes that the EU has an important role to play in providing both.

Evaluation and effectiveness

The growth of brands and the current globalisation lead to the conclusion that the assessment of a company's CSR should be based on the company's activities on a global level and local acts of CSR should not be used to disguise irresponsible policies elsewhere. Next to this, the public policy or political goals of a company may also be relevant in assessing its overall CSR. There are several instruments that can be used to develop, evaluate and ensure the effectiveness and reliability of CSR.

\* The creation of a European Code of Conduct

BEUC favours the set up of a European Code of Conduct as a feasible starting point in setting out clear basic guidelines and guaranteeing minimum standards to be reached by all companies claiming to be socially responsible. Next to this, a set of further reaching requirements to be worked towards could be provided for. In promoting consensus it is logical

- Forbrugerrådet skal dermed støtte grønbogens incitament til at styrke virksomhedernes motivation og initiativer til at fremme social ansvarlighed både internationalt og i EU og gennem hele deres forsyningskæde.

### **Kontrol og tillid er afgørende**

I modsætning til f.eks. fødevarer, hvor det er muligt at måle f.eks. pesticidindhold, er det ofte umuligt at se på et produkt, hvordan arbejdsvilkårene har været under produktionsprocessen. Dermed ligger der også en kæmpe udfordring i kontrollen af de informationer, der gives videre til forbrugerne.

Dette kompliceres yderligere at, at mange helt dagligdags produkter fremstilles langt fra Europa og at der ofte er mange produktionsled involveret. En relevant information om et produkt vil således nødvendigvis skulle dække produktionsforholdene hos både producent og producentens underleverandører. Dermed er det ikke bare den enkelte virksomhed, men også virksomhedens samarbejdspartnere, der kommer i fokus.

- Forbrugerrådet er derfor enige i grønbogens konklusion, at følgerne af virksomhedernes sociale indsats ikke er begrænset til virksomheden selv, men også vil berøre virksomhedens økonomiske samarbejdspartnere.

Desuden er det erfaringen fra f.eks. økologisk mærkning, at det set fra forbrugersynsvinkel er altafgørende, at der er tillid til rigtigheden af de informationer, der gives. Den tillid kan overfor nogle interessenter sikres ved at for eksempel virksomhedens revisor skriver under på at alt hvad virksomheden siger er sandt. Men overfor andre interessenter har for eksempel revisionen ingen legitimitet. Derfor må kontrolfunktionerne nytænkes, så de inddrager aktører som legitime og troværdige i de forskellige interessenters øjne. Det er der da heldigvis allerede en række virksomheder, der har indset, men det er indtil videre ikke bredt anerkendt. Det kunne være en opgave for EU at medvirke til at udarbejde kontrolformer som er legitime også i forbrugernes øjne.

- Forbrugerrådet er derfor enig i grønbogens konklusion om, at der er et behov for at uafhængige tredjeparter kontrollerer de informationer, der offentliggøres i rapporter om social ansvarlighed, og at kvaliteten af kontrollen øges, hvis interessenter, herunder NGO'er og fagforeninger, inddrages.

### **Formidling til forbrugerne**

En tredje meget vigtig problemstilling er at få formidlet virksomhedens sociale ansvar ud til forbrugerne.

price. In doing so, the EU need to set the basic values and investigate the possible use of economic incentives. Furthermore, the EU has a task in establishing high standards for products and services, monitoring market developments, increasing the trust of consumers, addressing the lack of information to the consumer, inform on the lack or availability of ethically, socially and environmentally friendly products and on their prices, etc.

In general BEUC supports the proposals suggested in the Green Paper to develop an overall European framework in partnership with the main CSR actors and in doing this, to promote transparency, coherence and best practice in CSR practices. BEUC also favours the idea of promoting consensus on and support to the best practices approaches to evaluation and verification of CSR practices. However, it should be made clear that CSR should not be used as a disguised argument for privatisation, deregulation or liberalisation or for entrusting public policy goals to commercial companies.

### Companies and CSR

Companies must recognise that they have an important role in society beyond just providing goods and services and employment for people. In the current situation where competition on price and quality becomes harder, companies need to develop a trust relationship with consumers. The image of a green and socially involved transparent company is important and consumers prefer companies to be honest, fair and trustworthy. Experience in Denmark has shown that trust from the consumers comes when they can trust the information.

At the same time CSR can be economically profitable because it will give a company a profile that is appealing to the European consumer. According to a UK survey 70% of the people think that companies need to be a good corporate citizen and 20% said possibly. The research seems to support the hypothesis that being a 'good citizen' is good for commercial success. Moreover, CSR will stimulate competition across the industry sector and eventually lead to an end situation where all companies/competitors incorporate CSR. BEUC acknowledges that it can be difficult to be on the front line and the EU should therefore support innovative companies in competing on an equal level with other companies. In order to stimulate industries to go beyond existing legislation and provide detailed information to the European consumer on all production phases and methods and on the content of their products, the EU need to provide advantages to these industries.

CSR should be incorporated into the daily business practice and be embraced at managerial level. This involvement can be achieved e.g. by a public CSR commitment of the company's management or by the company's auditor signing the statements on ethical responsibility of products. Next to this companies can set up their own Code of Conduct reflecting its CSR behaviour preferable based on international agreed guidelines. This, however, needs to be controlled by an independent third party in order to gain trust from the



Et mærke med en social/etisk definition vil have to meget vigtige formål. Dels vil det tilfredsstille forbrugernes ønske om at få hjælp til nemt og hurtigt at kunne vælge ud fra etiske/værdibaserede holdninger. Dels er der ingen tvivl om, at producenter og importører skal påvirkes direkte. Et mærke vil være et tungtvejende hint til producenter og importører om, at der skal tænkes i nye og bredere baner end hidtil og en mulighed for, at dem, der allerede gør det, får et godt konkurrence værktøj.

En af de største udfordringer ved at udvikle et etisk mærke er netop at definere og præcisere, hvad det er for kriterier, der skal ligge til grund for at give forbrugerne mulighed for at vælge ud fra etiske og værdibaserede holdninger. Det vil bl.a. være nødvendigt at afklare følgende:

- Hvad er det specifikt for emner, der skal fokuseres på, eksempelvis børnearbejde, generelle arbejdsforhold for medarbejderne i produktionen, menneskerettigheder i produktionslandet, dyrevelfærd, IPP etc.
- Hvad er kriterierne for, hvornår forholdene indenfor disse emner kan betragtes som problematiske. Er det eksempelvis en overtrædelse af "mindste fællesnævner" som de nyligt vedtagne OECD-guidelines for multinationale virksomheder, eller stiller europæiske/nordiske forbrugere større krav.
- Hvordan indsamles og kontrolleres oplysninger om de relevante forhold, og hvem skal være kontrolinstans.
- Hvordan bør man reagere på problemer indenfor de forskellige emner. Skal virksomheder, der beviseligt benytter sig af kritisable forhold "blacklistes", eller skal der udelukkende være tale om en positiv mærkning, der garanterer, at forholdene omkring netop dette produkt er i orden (defineret ud fra bestemte værdikriterier), eller skal der være tale om en helt neutral mærkning, der oplyser konkret om forholdene, hvorefter det er op til forbrugerne at prioritere mellem f.eks. brug af børnearbejde eller særlige miljøhensyn.
- Skal der være tale om ét samlet mærke, hvor der f.eks. kan gives oplysninger om flere relevante forhold, eksempelvis virksomhedens arbejdsforhold og miljøhensyn i produktionen, eller skal der laves en række ensartede mærker, der hver især har fokus på eksempelvis menneskerettigheder, børnearbejde og dyrevelfærd.

Det er alt i alt en meget stor udfordring at få udviklet et brugervenligt mærke, der kan tilfredsstille forbrugernes behov for mere oplysning omkring social forhold i produktionen.

- Forbrugerrådet er enig i grønbogens konklusion om, at der er behov for en debat om værdien af og det ønskelige i offentlige foranstaltninger med det formål at gøre sociale mærknin-

\* BEUC is convinced that those companies, who make an effort and go beyond existing legislation, should benefit from it accordingly. The EU should stimulate innovation among industries with economic incentives (like public procurement and a possible reduction of VAT on green products).

## Introduction

Recently the EU has joined the debate by publishing a Green Paper on "Promoting a European Framework for Corporate Social Responsibility" in which it asks stakeholders for comments in order to develop a European approach to this issue. BEUC, being one of the stakeholders in this area, has closely followed these developments in the interest of the European consumer. In this paper we give our comments on CSR issues that affect the consumer.

The European consumer is not only concerned about price and quality of products and services, but also increasingly about the way these are produced and what they contain. Companies more and more recognise the importance of these aspects and, in doing so, develop their own CSR.

The EU should get involved in this discussion as in the current globalisation EU norms and standards are reaching outside its borders and are influencing governments, companies and consumers world-wide.

For BEUC the issue of CSR includes issues like globalisation, the growth of brands, environment, safety and health issues, fair-pricing, social issues, human rights, working conditions, fair trade between developing and developed countries, child labour and animal welfare. However in this paper we mainly consider CSR, just like the concept of Integrated Product Policy (IPP), as a tool that could lead to better Sustainable Consumption.

## The role for the European Union

Consumers can use their buying power to influence more socially and environmentally responsible corporate behaviour. However, currently governments at national and EU level rely too much on the regulating influence of the consumer market to steer the behaviour of companies. An active and facilitating role of the EU is needed to increase CSR among European companies and innovation could be stimulated with economic incentives (like public procurement and a possible reduction of VAT on green products). BEUC firmly believes that those who make an effort should benefit from it accordingly. Special attention should go out to SMEs as they make up a substantial part of the European economy and are in need for extra help.

Next to this, the EU should provide more information to and encourage more consumers to buy CSR products. The public opinion can become very important in making the world trade more and more sustainable and ethical. Regulators have the responsibility to create a situation where consumers have an informed choice to buy sustainable and ethical products for a competitive

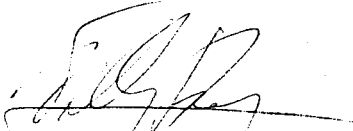
ger og miljømærkninger mere effektive og støtter foranstaltninger til fremme af mærkede varer.

EU kan spille en afgørende rolle i udviklingen af virksomhedens sociale ansvar. Der er nemlig behov for at skabe fora, hvor de forskellige interessenter kan aftale regler og rammer for håndteringen af det sociale ansvar. Sådanne fora kan være selvtablerede, men for at sikre en mere ligeværdig dialog og for at sikre, at alle med en legitim interesse i sagen bliver inviteret, vil det være en god ide, at de europæiske myndigheder stiller det runde bord til rådighed og selv aktivt deltager i udformningen af det, som langt hen af vejen må være et selvreguleringsregime.

EU kan også sikre en hurtigere udbredelse af det sociale ansvar ved at etablere støtteordninger, hvor virksomheder kan få økonomiske eller videnmæssige stillet til rådighed i forbindelse med for eksempel implementering af ledelsessystemer eller tilslutning til mærkningsordninger. Der er i Danmark gode erfaringer med sådanne ordninger på miljøområdet.

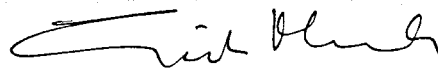
Endelig kan EU jo gennem egne indkøb, men ikke mindst gennem reguleringen af nationale offentlige indkøb, sikre, at myndigheder får gode muligheder for at lade håndteringen af det sociale ansvar indgå som et krav ved indkøb og udbud.

Med venlig hilsen



Villy Dyhr  
Afdelingschef

Med venlig hilsen



Grit Munk  
Økonomisk konsulent

BEUC BEUC/051/2002  
The European Consumers' Organisation 6/02/2002  
Bureau Européen des Unions de Consommateurs  
Avenue de Tervueren, 36/4  
B - 1040 Bruxelles  
Tel: (32 2) 743.15.90  
Fax: (32 2) 740.28.02  
[consumers@beuc.org](mailto:consumers@beuc.org)

## **Corporate Social Responsibility BEUC comments on the Green paper**

### BEUC conclusions

- \* EU should get involved in this discussion as in the current globalisation process EU norms and standards are reaching outside its borders and are influencing governments, companies and consumers world-wide;
- \* The EU should play an active and facilitating role in order to increase corporate social behaviour among European companies;
- \* CSR must not be used as a disguised argument for privatisation, deregulation or liberalisation or for entrusting public policy goals to commercial companies;
- \* BEUC favours the set up of a European Code of Conduct setting out basic guidelines and guaranteeing minimum standards to be reached by all companies claiming to be socially responsible. The Code should be based on already in international fora agreed CSR standards and must address the activities of EU companies in third countries as well;
- \* BEUC supports the development an overall European framework in partnership with the main CSR actors and the promotion of transparency, coherence and best practice in CSR practices;
- \* Research has shown that consumers are concerned about the ethical aspects of the production methods and the content of their products and services. Many consumers have expressed a willingness to pay more for these goods if they have guarantees about the production process;
- \* More CSR information is needed for consumers in order to create a situation where they can make an informed choice to buy sustainable and ethical products;
- \* As it is impossible for a consumer organisation to control the different phases in the production chain of a good, it is up to the EU to set up independent monitoring, implementation and verification mechanisms;