



REPORT RESPONSIBLE BUSINESS IN POLAND

2014

English summary



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“Responsible business in Poland 2014. Good practices” Report is a summary of the activities undertaken by companies, institutions and non-governmental organizations in the domain of corporate social responsibility and sustainable development. Report is an abstract of all the events that took place last year in Poland, in regard to these issues. A core element of the publication are corporate good practices – this year Report contains 403 good practices from areas in according to ISO 26000 standard: Organizational governance, Human rights, Labour practices, The environment, Fair operating practices, Consumer issues, Community involvement and development. They are inspiring examples of principles of responsibility application in all sections of business – in the workplace, towards market, society, and environment. In addition, the Report contains articles and experts’ statements, analysis, opinions and review of last year events, research results review, and press publications overview.

Ladies and Gentlemen!

We are happy to present you with the new edition of the report “Responsible Business in Poland. Good Practices.”

This year, we had to close the registration for the Report communication event within a few days, because as it turned out, we did not have enough space to accommodate all interested people; of course, we felt awfully sorry about that.

And although we are unable to meet all of you, it is very heartening to know that the Responsible Business Forum initiative, now more than a decade old, is still in demand. This is obviously important for both RBF employees and the supporting companies – the Strategic Partners of the Responsible Business Forum.

It is also important since, contrary to pessimistic scenarios heralding the fall of the idea of corporate social responsibility, so many businesses perceive this idea as valuable. More and more companies join us, willing to have their practices described in the report “Responsible Business in Poland”. Although in many cases this is surely just a small step towards the fully fledged CSR, it still raises hope that the responsible business in Poland will develop further.

This is particularly important for us in the jubilee year of the Responsible Business Forum, while you and us together are looking back at the fifteen years marked by cooperation and building a Partnership for CSR in Poland. Over that period, together, we have created a community of people who not only deal with responsible business in their professional life, but also hold a personal belief that business has a key role to play in addressing the challenges and solving the problems of the modern world – poverty, fighting for human rights, management of natural resources, climate protection. They are convinced that it is advisable and wise to look for various opportunities – sectoral and intersectoral partnerships that will help overcome those challenges. Fifteen years ago, a small group of companies decided to join their forces and form the Responsible Business Forum to look for better solutions and inspirations as a team. Over the next years, the figure has gone up to more than a hundred. Cooperation and partnership are the key words for responsible business and reflect the essence of RBF’s activities. The preparation of the Good Practice Report has been an important part of that effort for more than a decade.

“Responsible Business in Poland 2014. Good Practice” is still in demand and needed. This is evidenced, in particular, by the number of practices that you have sent to us. We recorded an increase again in this year’s edition – to 419. There are a lot more long-term practices than in previous years, too – as many as 264. The Responsible Business Forum received information from 124 companies representing virtually all sectors of the economy and various scales of operation: large, medium-sized and small companies from all over Poland. Therefore, the report is in a way a reflection of responsible business in Poland in 2014. Invariably, companies are most active in the area of civic involvement – we collected as many as 186 examples in this year’s edition. Another area popular with the business sector are labour and environmental practices: 84 and 50 examples, respectively. The number of practices relating to human rights reflected in the report shows how much needs to be done yet in this area – there are only 14 examples of such practices. There is still a very strong need for new solutions in the field of fair operating practices and consumer issues, represented by 29 and 21 examples, respectively. Therefore, it is all the more advisable to draw inspiration from the experience of other companies shown in the report.

As usual, our publication is accompanied by interesting introductory articles, and an overview of the highlights of the past year. In this edition, I would like to strongly encourage you to read the exceptionally extensive review of the year 2014 by Mirella Panek-Owsiańska, CEO of RBF. Interestingly, this article is the outcome of cooperation between Mirella and several people who are particularly active on the CSR scene in Poland and – as we might say – contribute to its overall picture. This way, we have the opportunity to present truly important initiatives in this otherwise subjective review, including those that have not gained enough publicity yet.

I hope you will enjoy the read!

Marzena Strzelczak
General Manager
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#CSRwPL2014

When more than 1000 people came to visit the CSR Marketplace at the National Stadium in Warsaw in March 2014, it became clear that the idea of business responsibility for impacts on people and on the environment had earned itself a number of avid followers. More and more initiatives, ideas, and – most of all – people add to the picture of CSR in Poland. Unfortunately, we have not been able to achieve economies of scale yet, we are often stuck in our world, sometimes detached from the most important challenges faced by our country. However, we are integrating this idea with strategies, products or educational programmes, moving step by step. What was that year like? Take a look at a subjective mosaic of CSR for 2014.

A SUPPORTING BODY

In September, the CSR Team was reactivated and transferred from under the auspices of the Prime Minister, where it had got the cold shoulder, to the Ministry of Economy. The involvement of Janusz Piechociński, Deputy Prime Minister and Minister for the Economy, combined with the great enthusiasm and professionalism of Jacqueline Kacprzak, Team Secretary, allow to hope that the Team will become an important consultancy body, offering a platform for dialogue between various CSR-related communities. Provided that it manages to avoid too much bureaucracy and does not get lost in internal procedures.

REPORT PLEASE!

Thirty one reports entered for the CSR Reports competition organised by RBF, PwC and SGS provide an obvious proof that only a small fraction of all Polish companies is indeed interested in corporate social responsibility. However, it is noteworthy to take a look at some beginners in the industry: the Bogdanka Mine (I recommend a story about methane-eating bacteria), loan consultants' cooperative ANG, or a report by Fabryka Komunikacji Społecznej published along with social marketing standards on the new platform marketingspoleczny.pl.

I appreciate the use of the internet for the involvement of stakeholders in the reporting process of Orange Polska, as well as the manner in which Tauron presents the data it has collected on the internet.

It was quite a novelty when small and medium-sized enterprises published their reports, financed under the Swiss-Polish Co-operation Programme (the Polish Agency for Enterprise

Development), which I actually believe is a very reasonable way to use the funds.

I highly value our cooperation with the Ministry of Finance, which is responsible for the transposition of the European Council Directive on the disclosure of financial information by a certain group of undertakings. We have two more years ahead of us to discuss the final list of entities to be designated as public-interest entities (and let's hope it is as long as it can be) and the scope of their reporting obligations (which should be as extensive as possible).

What we are clearly still lacking is the ability to read and analyse the reports: neither NGOs, nor journalists, nor even students use the reported data in their work, they do not appreciate the value of the reports, which obviously abates the enthusiasm of further companies which intend to publish their first reports.

5 RESPECTABLE YEARS

The year 2014 marked the 5th anniversary of the RESPECT Index of socially responsible companies. Over the recent year, the index has gained 3.81%, while the broad market index WIG has recorded a -0.49% decline. Therefore, analyses and summaries for hesitant investors should now be prepared, to show that responsibility adds value to companies. The index itself seems to be already recognised by investors and companies, and perhaps the time has come to promote further initiatives in the area of responsible investing. Especially that the global SRI (Socially Responsible Investing) market, which means investments aligned with values, ethics etc., is growing at a fast pace. Let's hope that the new year brings us a proper ethical fund and effective education for investor communities. A website dedicated to the responsibility of the finance sector: nieodpowiedzialni.pl could be good for a start.

STYLE WITH HEART

It is surprising that so many good things did not happen in the clothing industry until 2014, when they finally wiped out the impression that the only impact the industry could have on its suppliers in Asia was negative. Please note, by the way, that LPP finally signed the Accord on Fire and Building safety in Bangladesh, paying a membership fee and submitting themselves to audits. They also contributed to the Rana Plaza compensation fund (backed by the International Labour Organisation), undoubtedly prompted by the actions of Clean Clothes Campaign in Poland.

Ethical fashion has grown into a trend that is pursued by young designers, present during events (Slow Fashion; Save The Date For Sustainable Fashion) and the Fashion Revolution Day campaign (wear your favourite piece of clothing inside out as a statement that you want to find out where it was made, take a picture and publish it on social networks!). This topic is the focus of the website altmoda.pl and the Altwear guide available at mintu.me – the same platform that managed to crowdfund a clothing collection called Wistaki, inspired by protected animal species from the Vistula River in Warsaw. If we add the victory of Daria Lisiecka (the former ambassador of the Responsible Business League) and her paper "Using Corporate Social Responsibility in the clothing industry" in the Verba Veritatis competition organised by the Conference of Financial Companies in Poland and Kozminski University, it shows that the topic of ethical fashion was en vogue in 2014.

DREAMERS OR ARTISANS?

"Creating this place, we invite many different communities to join. For the collaboration to be sensible, we must mutually recognise our competences and break free from the cage of stereotypes used by officials, scientists, business people and community workers to judge one another. We will strive for such culture of mutual respect here" – these are the words of the founders of the Dreamers and Artisans project which was launched on the 3rd floor of Dom Towarowy Braci Jabłkowskich as a place to support practical ideas and initiatives responding to actual social challenges.

The theme of social innovation has been on the top of the global CSR agenda for several years and it came late to Poland, but then it has been taken up by many different people and communities. From a task group working on the Vision 2050 project, to the Social Innovation Lab – a project carried out jointly by the Institute of Public Affairs and the CAL Association, to a scientific conference organised by the Kozminski University, the Institute for Market, Consumption and Business Cycles Research and the Minister of Science and Higher Education. From a special edition of *Głos Stoczni* magazine dedicated to social innovation, to the first position expressed by the social innovations manager at Nutricia, to the Local Innovation Lab – a project carried out jointly by the School for Leaders, PwC, Ashoka and SAP, which has incubated – among others – the Videotumacz (Videotranslator) project for the hearing-impaired, a working model for an occupational therapy workshop, or fundujesz.pl – a crowdfunding platform addressed to NGOs. From the competition for a business plan for social enterprises organised by NESST and the JPMorgan Chase Foundation, to a blog on social innovations by Agata Stafiej-Bartosik from Ashoka Poland <http://agatastafiejbartosik.innpoland.pl/>, to millions in grants offered in a competition organised by the National Centre for Research and Development. And perhaps only the fact that the attempt to launch a post-graduate course on social innovation at the Kozminski University failed, despite its partners with strong expertise: UN Global Compact, Goodbrand & Company and the Institute of Philosophy and Sociology of the Polish Academy of Sciences demonstrates that most likely, still few people believe that it could be a good business investment, not just a short-lived fascination within the broad range of CSR problems.

The question of the definition of social innovation is still valid, especially in the context of the new EU financial perspective and public spending, and so is the question of the interrelations between social innovation and CSR, or the risk that some companies can treat this novelty as a more fashionable substitute for their own accountability and a kind of a shortcut. Future will show to what extent this space will remain populated with truly creative solutions connecting business to the social world, and to what extent innovation will be confined by standards, indicators and indexes.

NO MATTER WHAT THEY WRITE?

The website odpowiedzialnybiznes.pl, which received a face-lift and was re-launched on 11 March 2014, offers more than 1200 good CSR practices, 150 expert papers, over 40 publications and books available for download, as well as a number of book reviews, videos and photo galleries, CSR news from Poland and from the world. I hope that the portal managed by the Responsible Business Forum will become an even more convenient forum for the sharing of practice and theory between all people interested in those subjects.

It is noteworthy that *Journal of Corporate Responsibility and Leadership*, the first scientific quarterly magazine dedicated to CSR, was launched at the Nicolaus Copernicus University. Although we will not find any CSR personalities on its Board of Trustees, the magazine can offer Polish scientists who publish on this subject the opportunity to earn credit.

CSR.forbes.pl aspires to become the Polish equivalent for *Guardian Sustainable Business*, and I wish them every success, especially that Dr Magdalena Krukowska has been dealing with responsibility-related themes for years. Before the Polish version catches up with its big brother, it has to find its own business model, combining journalistic objectivity with offering value to the partners of its particular sections. However, it is obviously worth being there.

A new publication found its way to the market – the first Polish edition of Global Compact Yearbook 2014, edited by Professor Bolestaw Rok and published by UN Global Compact. The report includes eleven chapters, which analyse: business sustainability, innovation, inclusion of the private sector in cooperation for growth, modern philanthropy, responsible investing, quality of life, environmental protection, human rights, labour standards and corporate ethics, counteracting corruption and measurement of CSR quality in Poland.

IS MY SUPPLIER'S SUPPLIER MY SUPPLIER?

The issue of suppliers and the value chain is a gradually emerging theme in the Polish CSR debate. Stowarzyszenie Komunikacji Marketingowej (Association for Marketing Communications) carried out a campaign showing the detrimental impact of lengthy payment periods on small and medium-sized enterprises. Unfortunately, it failed to go beyond the interest of its own industry. It is a pity, because it is a key aspect in the discussion of corporate responsibility, not only in the context of offshore factories far in Asia, but most importantly, for a multitude of small and medium-sized enterprises which perceive the CSR of international companies from the angle of their CSR activities.

Fortunately, good practices have also emerged, such as the supplier code of conduct prepared by GAZ-SYSTEM, a Polish company, which goes further than just a mechanical translation of a document prepared by corporate headquarters.

NGO-WISE

Regrettably, few discussions at the National Forum of Polish Non-Governmental Organisations' Initiatives – an industry event held every three years – related to the cooperation between organisations and the business sector. It seems that there still is a lot of mistrust and the two parties are unable to build true partnerships using their respective potentials. 12 sections of the Effective Partnership Guidelines for Business and NGO (Karta Wskazań Efektywnego Partnerstwa Biznes-NGO) drawn up by Konkordia show what model cooperation could look like. It is worth watching the development of the Konkordia initiative. Individual employee philanthropy looks promising, too. For the first time, it was rewarded as a category in its own right in the Philanthropy Leaders competition, which was entered by a record-breaking number of companies (35). Nevertheless, top ten companies gave away PLN 83 million to charity – 43 million less than the year before, which is certainly upsetting, because the non-governmental sector in Poland is still very short of funds.

The Integration Foundation launched dostepnestrony.pl, an important campaign in support of the availability of websites to people with disabilities. I am extremely grateful to Piotr Pawłowski for making me aware to what extent we exclude people with various kinds of disabilities because of our poorly designed websites and portals, while the WCAG standard, which offers guidance on how to build internet sites available to everyone, is really simple to implement.

The newly established Polish Business for Biodiversity Foundation (Polska Fundacja Biznes dla Bioróżnorodności) is a trailblazer in the field of environmental protection that stands a chance of bridging a yawning gap – we have been lacking an organisation which would support the business sector in meeting its environmental commitments, inviting a discussion on the issues of biodiversity, non-existent in the Polish CSR debate.

A MATTER OF ETHICS

Although many businesses have ethics officers on their teams, those professionals have not had an official meeting forum before. Therefore, I am curious about the outcome of the Ethics Officers Coalition, established in late 2014 under the auspices of UN Global Compact.

I am also happy about the code of ethics created by Polpharma, a Polish pharmaceutical company, that has been implemented in Poland and all of its a dozen or so offshore locations.

IF MAYORS RULED THE WORLD

In this year of local elections, the issue of sustainable development of cities has gained importance due to the growing number of people migrating to urban areas. According to the United Nations, 60% of the world's population will be living in towns and cities by 2030. In pursuit of sustainable development, towns and cities face a number of challenges linked

to waste management, transport, resource use, uncontrolled suburbanisation, urban green space, social polarisation or effective city management. Business could play a key role in the effort to overcome these challenges, having the knowledge, experience and financial resources to inspire and carry out a variety of sustainable city initiatives. This gives rise to RBF's initiatives carried out as part of the campaign "Business for Sustainable Cities", such as an analysis of sustainable cities or consultations on the concept for the National Urban Policy, a strategic paper outlining the plans of Polish governmental administration with respect to the functioning of towns and cities. It is expected to integrate developmental approaches across towns and cities of all sizes in Poland to make them competitive, strong, coherent, cohesive, sustainable and effective in the future.

Whether in the numerous initiatives of city activists, meetings with Benjamin Barber, discussions on participative budgeting, or during the next Congress of Urban Movements (Kongres Ruchów Miejskich), it is important to partner with the business sector, which has the essential know-how to solve a range of urban dilemmas.

STAKEHOLDER DIALOGUE

A lot has been written already about stakeholder interest. A publication of the Responsible Business Forum titled "Dialog i budowanie relacji z interesariuszami – podręcznik dla firm" (Stakeholder Dialogue and Relationship Building – A Business Guide), developed owing to collaboration and experience shared during regular meetings of the task group of the Partnership Programme, offers advice from practitioners along with a gamification concept. Stakeholder dialogue leaders were also rewarded by Lewiatan during a conference that wrapped up a project promoting the participation of the private enterprise sector in the building of the social capital in Poland. I hope that we will not have to wait long to see actual and lasting effects of dialogue-based management, and the management style that was called "serfdom" by Jacek Santorski will sink into oblivion.

A LANGUAGE OF OUR OWN

Cooperation between the Polish Institute for Human Rights and Business, the National Commission of NSZZ Solidarność and the Friedrich Ebert Foundation resulted in the publication of the Polish language version of the UN Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework, adopted unanimously by the United Nations Human Rights Council in June 2011. The guidance is accompanied by a commentary.

Further, as part of a project carried out by Employers of Poland, Crido Taxand and ICAN Institute, the latest edition of the SA8000 standard was translated into Polish. The standard sets out voluntary requirements to be met by employers in the workplace, including workers' rights, workplace conditions, and management systems, and seven companies were awarded a certificate of conformity to SA8000.

Speaking of key documents, we still need the Polish translation of G4 Guidelines by GRI (Global Reporting Initiative). This is our assignment for 2015.

SHECONOMY: ECONOMY IS A WOMAN

A study on Polish women carried out by Katarzyna Pawlikowska and Dominika Maison shows how different Polish women are: from fulfilled professionals, to citizens of the world, greedy consumerists, dedicated housewives, desperate strugglers, disappointed with life and to lonely traditionalists. Globally, the sheconomy trend is now noticed by the media, the business sector and decision makers. The buying power of women is estimated at some 28 billion dollars (Boston Consulting Group) and the economic power of women in the global economy can rise by one-third by 2017 (EY). The concept of diversity management is now well-known in Poland. The multitude of initiatives addressed to women that emerged last year could already be called a trend: we saw mentoring programmes (Vital Voices, the Foundation for Women Entrepreneurship), workshops and meetings for businesswomen (the SheXO Club, Women's Flying Circles (Latające Kręgi Kobiet), Professional Women's Network), or the campaign Znaneekspertki.pl for the increased presence of women in news and public affairs programmes, especially those economy-themed, as well as in strategic economic conferences reported by Polish and foreign media. The debate on female representation in management bodies could become easier, in view of the need to implement a directive which obliges enterprises covered by its regulations to report data on diversity in their corporate bodies. Regulations could also spark a public debate on why it is worth building diverse teams, what a company can gain from increasing the presence of women on its management bodies and how it affects the corporate culture. We should also revisit the analysis of the phenomena known as the glass ceiling, sticky floor, leaky pipeline, or the glass cliff, which could explain why in 2013 women accounted for only 4.4% of the chairpersons of supervisory boards in Polish listed companies, and as little as 10.3% of supervisory board members.

Good practices of economic operators that promoted work-life balance were awarded in a competition of the President and the First Lady titled "Good Climate for the Family". When I read the entries as a jury member, I had the feeling that more and more employers recognised the advantages of work-life balance.

This short summary of the year would not be possible without the reminders, consultations and inspirations of people who have been now involved in CSR for many years. I appreciate their cooperation. I am happy that in my capacity as the President and General Manager, and now only as the President, I am able to contribute to the Responsible Business Forum – a true platform for cooperation and information sharing for so many communities, as I believe that in spite of many imperfections and shortcomings, our joint effort is what makes the Polish CSR develop.

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Mirella Panek-Owsiańska

Responsible Business Forum (Forum Odpowiedzialnego Biznesu)

CSR to Become a Mandatory Reporting Element for Selected Companies

On 15 November 2014, Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups was published. The new directive requires adequate adjustments in Polish laws and regulations (including the Act on accounting). Member States are obliged to implement the provisions of the new directive by 6 December 2016.

Although the new rules will not become applicable for almost another two years (until 1 January 2017), they have already given rise to a number of questions and concerns. We asked the Ministry of Finance to clarify the most important of them.

The new directive introduces changes resulting in¹:

I. Extended scope of non-financial information:

1. A new requirement to include a minimum of important information in the management report, relating to at least environmental matters, social and employee-related matters, respect for human rights, anti-corruption and bribery matters (so-called CSR reporting); Member States will be allowed to permit the disclosure of such information by companies in the form of separate reports;
2. The disclosures will take the form of, *inter alia*, a description of the policy pursued in relation to the matter concerned, its outcomes and associated risks, and management of non-financial risks;
3. Leaving companies free to choose the reporting rules (internal, national, EU or international rules);
4. The new directive will apply to **large undertakings which are public-interest entities²** exceeding the following criteria: the average number of 500 employees and balance sheet total of EUR 20 million or net turnover of EUR 40 million.

II. Introducing new diversity policy disclosures³:

1. Imposing the obligation to disclose, in the corporate governance statement (which forms part of the management report), the diversity policy applied in relation to the undertaking's administrative, management and supervisory bodies, the objectives of that diversity policy, how it has been implemented and the results in the reporting period;
2. The new directive will apply to **large listed companies**, i.e. companies exceeding two of the following three criteria: the average number of 250 employees, balance sheet total of EUR 20 million or net turnover of EUR 40 million.

The companies covered by the aforesaid regulations will be subject to the "comply or explain" principle, meaning that an entity which does not have a policy in place covering one or several matters will be obliged to disclose this fact and to explain the reasons.

IT IS ADVISABLE TO START REPORTING RIGHT NOW

The provisions of the directive are the outcome of a compromise between countries with more advanced non-financial reporting requirements (such as Denmark or France) and those which have only implemented minimum requirements of the Accounting Directive today (such as Poland, Germany or Czech Republic). Therefore, for some, the new requirements will only legitimise the national non-financial reporting requirements, while for others, including Polish companies, the new requirements will become a challenge and may entail an additional reporting and administrative burden. Aside from reporting, Polish undertakings covered by the more extensive requirements relating to the disclosure of non-financial information will have to answer some strategic questions, such as: do they want to act in a socially responsible manner, and if yes, what CSR activities are they going to carry out. Those decisions will have an appreciable effect on the shape of their financial reporting. Polish companies which already have had their CSR strategies in place for some time and have voluntarily prepared their CSR reports are in a better situation.

WHAT IS THE ROLE OF THE MINISTRY OF FINANCE IN THE CONTEXT OF THE NEW DIRECTIVE?

The Ministry of Finance is responsible for the transposition of the provisions of the directive into national regulations, and thus they will make the final decision whether or not Poland will exercise the different options provided for in the directive. The Ministry is willing to choose a relatively business-friendly option for the transposition of those provisions, so that CSR continues to be seen as a positive trend rather than an obligatory burden. This approach stems from, *inter alia*, Poland's position in the course of the work on the directive. During the law-making effort, Poland achieved its negotiation objective, which was to restrict the scope of entities covered by mandatory non-financial reporting to a satisfactory extent. Originally, as proposed by the European Commission, the directive was intended to cover all large companies, irrespective of their

public interest status. Therefore, we do not intend to propose any new requirements in addition to those provided for in the directive, and we will choose those optional solutions for Member States that will be more favourable to economic operators. We assume that promoting the concept of a socially responsible business is of utmost value, while the associated reporting is only a secondary aspect. The legislator should not care about pro forma non-financial reporting, understood as mere reporting with no real and valuable underlying activities undertaken by companies to make a difference in the broadly defined environment.

THE DIRECTIVE DOES NOT MAKE CSR REPORTING MANDATORY – HOW CAN COMPANIES COVERED BY THE DIRECTIVE REPORT THEIR NON-FINANCIAL DATA? ARE THERE ANY GROUNDS TO FEAR THAT THE OBLIGATION WILL AFFECT THE QUALITY OF REPORTING?

The basic instrument for reporting non-financial information will be the management report. However, the directive offers Member States the option to allow companies to report such information in the form of a separate report. The Ministry of Finance is tentatively planning to use this option, as it would allow companies that now produce CSR reports to continue their practice on a voluntary basis. Separate and more extensive reports would still be voluntary, and the concern about their deteriorating quality seems unfounded. The companies which choose to report more extensively will be more committed to CSR, and therefore will put more emphasis on the quality of the presented information. For companies that intend to meet this obligation to the minimum extent, i.e. by presenting more concise information in their management reports, the trend could be opposite, meaning that they would treat this requirement as an unnecessary burden. In theory, this may affect the quality of the information being presented, but we should not be judgmental and accuse any company of ill will. A question that may arise in that context is whether Poland should use the option included in the directive which allows to introduce the obligation to verify non-financial information. In our opinion, such requirement would dissuade companies from disclosing more extensive non-financial information in the form of separate reports and it would entail additional costs that would vary depending on the form and extent of presented information. Since the directive, as a basic solution, only envisages a check by a statutory auditor whether the non-financial statement has been provided or absence of a policy relating to a specific area has been explained, as regards the additional verification, we would prefer to have the market trends come into play, by which we mean a growing group of companies deciding on their own that it is worthwhile to have the presented information subjected to external verification, and thus earning more trust from existing and potential investors.

WILL THE DIRECTIVE IMPROVE THE TRANSPARENCY, COMPARABILITY AND EFFICIENCY OF THE EU MARKET? IS IT A GOOD INSTRUMENT IN SUPPORT OF THE SOCIAL RESPONSIBILITY OF POLISH ENTERPRISES?

These questions are tough, as full transparency and comparability can only be achieved by implementing harmonised reporting standards at the EU level. Even the European Commission has not gone that far in their proposals. We can say, however, that the implementation of the extended reporting obligation with respect to non-financial statements will contribute to improved transparency in that area. Whether and to what extent the new requirements will result in the improvement of the efficiency of the single European market is yet to be evaluated by the Commission. In Poland, efficiency will not increase until investors account for more non-financial information in their decisions. In that context, Poland has still a lot to do compared to other countries, for example Denmark, where most companies are already aware that non-financial information is, to a large extent, taken into account in investment decisions. Poland was the only Member State to recognise early in the EU legislative process that a directive was not the most suitable instrument for the promotion of corporate social responsibility and it believed that undertakings should be encouraged to report on their CSR policies by means of, for example, guidelines or recommendations, instead of being compelled to obey by legal regulations. In the light of the above, the flexible implementation of the directive could help maintain, in a sense, the voluntary character of the CSR report, which would serve as an equivalent to information required as part of management reporting.

NEXT STEPS

At the EU level, regulations relating to reporting of non-financial information have been incorporated into the Accounting Directive, and therefore any potential future extension of those requirements would be effected by means of the same directive. The Ministry of Finance will participate in legislative efforts both at the EU and national level. Nevertheless, further changes in EU legislation should not be expected for the time being. In accordance with the provisions of the directive, the Commission is obliged to evaluate the functioning and impact of the rules of the directive first. A relevant report is to be published by the end of 2018.

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¹ It is noteworthy that the directive introduces two types of obligations. Thus, some companies will have to report both non-financial information and on their diversity policy, while other companies will only be required to fulfil one of those obligations.

² As defined by the Accounting Directive, public-interest entities mean listed companies, banks, insurance companies and other entities designated by Member States as public-interest entities.

³ In relation to such aspects as, for example: age, gender, geographical origin, education and professional experience.

CSR Research in 2014

Two consumer studies gained particular attention of CSR experts in 2014. “The Nielsen Global Survey on Corporate Social Responsibility” covered more than 30 thousand online buyers from 60 countries. **More than 50% of them stated that they would be willing to pay more for products and services offered by companies involved in beneficial social and environmental activities.** The strongest inclination to buy socially responsible brands is observed in the Asia-Pacific Region (64%), followed by Latin America (63%), as well as Middle East and Africa (63%). The results for North America and Europe were 42% and 40%, respectively. Slightly more than a half of the respondents (52%) admitted that they had bought at least one product or service from a socially responsible company within the last 6 months. Such consumers are less common in North America and Europe, where four people out of ten confirmed that they had made such purchases.

Havas Worldwide, on the other hand, presented its study “The New Consumer and the Sharing Economy”, a survey covering 10,574 people in 29 markets. The objective of the study was to develop a deeper understanding of people’s feelings about consumerism in relation to both economic growth and their own personal happiness. **A majority of the respondents agree that the current economic model is a failure and overconsumption is putting our society and the planet at risk. It turns out, however, that according to the study subjects, the answer lies not in consuming less but in consuming smarter.** Asked about better consumption, Polish respondents pointed primarily to: buying only what they truly need, consuming products of better quality/durability, as well as recycling and repurposing. It follows from the survey that smarter consumption can also involve switching from a model focusing on owning and accumulation to one based on sharing and communities. Although still more people declare that they prefer owning to borrowing/renting and sharing, as many as 38% of Polish consumers already prefer sharing. Therefore, it is clear that the economy of trust, albeit not yet a prevalent model of social development, is having an increasing effect on consumers, and thus on business.

CSR COMMUNICATIONS

The year 2014 marked the return of the BI-NGO Index study, whose last edition was held in 2010. The goal of the analysis prepared by SGS is to perform a regular verification and review of CSR and civic involvement trends in top 500 Polish companies according to *Rzeczpospolita* magazine. More than a half (270) of the companies covered by the study have separate CSR

or CCI sections on their websites, but only 63 of them publish their CSR or environmental reports there. Two out of three top Polish companies publish corporate civic involvement communications on their websites. **The BI-NGO Index scored 2092 in 2014, less than 30% of its maximum achievable value. However, it performed much better than it did in the previous years – the value of the Index had increased by 724 points over 7 years (more than 53%).** The study additionally shows in which industries the companies demonstrating the best communication of their CSR and CCS activities operate. The top three are: finance and insurance, food industry and construction industry, while the worst performers are the clothing and footwear, machine and ship-building industries. We can only hope that we will see the Index increase in the future editions of the survey and that communication on CSR activities will become a regular activity for companies across all industries in Poland.

CSR DEVELOPMENT IN POLAND AND WORLDWIDE

The global growth prospects for corporate social responsibility are presented in the study “State of Sustainable Business Survey. Comparing Perceptions of Current and Future Sustainability Leaders”, conducted by three organisations: BSR, GlobeScan and Net Impact. The cyclical opinion survey of global sustainable development professionals was extended to include the analysis of responses from future leaders – students who have joined the Net Impact network. **Both audiences are aligned on how much they believe business has made progress over the past five years and how much progress business will continue to make over the next five years. While few of them (some 20%) believe that very significant progress has and will be made, both audiences largely agree that progress is being made.** The respondents believe that the key sustainable development challenges faced by business leaders today are the integration of sustainability into core business operations; convincing investors on the appropriateness and viability of sustainable development; long-term planning and greater transparency of the business. Strongest differences between the two groups covered by the survey are observed with respect to the question about the priorities that businesses should choose for sustainable business. For current business leaders, human rights and workers’ rights are the most important, while future leaders choose sustainable consumption, water availability and counteracting climate change as the hottest topics.

Results of global surveys can be compared against similar studies carried out in Poland. The study “Corporate Social

Responsibility: Facts vs. Opinions” (“Społeczna odpowiedzialność biznesu: fakty a opinie”) was carried out by KPMG and the Responsible Business Forum on large and medium-sized enterprises present in Poland – **96% of them believe that it is the responsibility of the business sector to respond to social and environmental challenges. This view is commonly shared irrespective of the current level of CSR commitment. Both top executives and other employees agree with the statement that businesses should operate so as to respond to the aforementioned types of challenges.** Among sustainable development responsibilities, the respondents recognised environmental protection, support for the development of local communities as well as the issues of science and education as the most important topics from their business perspective. What came as a positive surprise in that survey was that 77% of the respondents agreed that doing business in line with the CSR concept had a good effect on financial performance. That belief was slightly less popular with top executives (where 73% agreed) than it was with other employees (81%). We should not be happy, however, that improvement of the company’s image on the market (52%) was the top rated benefit of incorporating CSR in business activity.

MEASURING THE IMMEASURABLE

The Duende Foundation conducted the “Study Measuring the Effectiveness of NGO Activities and CSR Activities of the Business” (“Badania pomiaru efektywności działań organizacji pozarządowych oraz działań CSR biznesu”), which covered 300 companies. **The study allowed to see whether and how companies approached the topic of measuring the effects of their CSR and CCI efforts. It turns out that such attempts are only made by about one-third of the companies which are involved in such activities.** The most prevalent measurement methods chosen by the companies are qualitative, non-standardised methods of performance assessment: interviews and observations (with participants, the beneficiaries), which can form the basis for some assessments and estimates (80%). The second type of activities involve collecting and summarising of quantitative project data – pertaining to the essence of the project and its implementation approaches (67%), as well as expert conclusions arising from project reports (59%). Evaluation studies, both quantitative and qualitative, are carried out in more than a half of the companies that evaluate their social projects (54% and 57%, respectively). Usually, companies use their in-house evaluation systems (67%), while the use of external methods is much less popular in this area (26%). Those results show that, unfortunately, not enough attention is still given to the improvement of the programmes that are in place. This could result from another weakness often found in CSR programmes: their haphazard nature. If an action is taken on a one-off basis only, it should not come as a surprise that hardly anyone cares to carry out a thorough evaluation.

LISTED COMPANIES UNWILLING TO SHARE INFORMATION

The “ESG Analysis of companies in Poland” (“Analiza ESG spółek w Polsce”), a study conducted by Polish Association of Listed Companies, Crido Business Consulting and GES, was prepared for the third time. The conclusions of the study on activities carried out by 897 companies are not optimistic – **81% of them essentially do not publish any information on environmental protection, while 88% of the study subjects do not disclose**

any information in the area of social responsibility. It is heartening, however, that as many as 99.7% companies demonstrate sound corporate governance reporting. A similar picture is presented by a study carried out by Corporate Knights Capital, covering 4,609 companies listed on 46 stock exchanges worldwide. According to the authors of the study, **only 128 out of 4,609 largest listed companies disclose basic information on their impact on the society.** The remaining 97% of companies are failing to provide complete data on such areas as employee turnover, energy consumption, greenhouse gas emissions, water consumption, rate of accidents at work and pay strategies. More than 60% of the largest companies do not inform stakeholders on their greenhouse gas emissions, 75% do not report their water consumption and 88% do not divulge their employee turnover rate. The highest percentage of companies disclosing non-financial information was found on the Helsinki, Amsterdam and Johannesburg stock exchanges. London, New York and NASDAQ, among others, were around the middle of the ranking. The worst performers are companies listed in Saudi Arabia, Kuwait, Qatar, Lima, and – unfortunately – Warsaw.

Marcin Grzybek

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Cooperation between Business and Administration for Large Families

The demographic policy is now one of the toughest challenges faced by Western societies. Population replacement is an issue in terms of not just the stability of the pension system, but also the economy as a whole. The elderly population is growing. It is estimated that by 2020, 700,000 people will be receiving pension benefits, followed by another million by 2030. More pensioners mean higher spending from the Social Security Fund, and with the diminishing working-age population, the receipts of the Fund will be shrinking, but there will also be less employees and consumers.

Governments of all European countries, including Poland, have been debating for years on how to encourage their citizens to start a family. One of the key criteria taken into account by future parents is financial stability, measured by the guarantee of employment. For potential parents, permanent employment means not only a source of income, but also the possibility to buy a home, take a personal loan or plan for the future of their child. Therefore, the government is taking a range of measures to ensure employment security: guarantee of continuation of employment for pregnant employees and women returning from child care leaves, mandatory social security contributions on civil law contracts (*umowa zlecenie*) and planned restrictions on temporary work contracts. Furthermore, it is very important to allow parents to choose between returning to work and child care. Flexible working hours, subsidised telecommuting, support for entrepreneurs who hire employees returning from parental leaves, or establishment of child care facilities – these are extremely important measures, which have become priorities also in Poland.

The first effects are slowly becoming visible. The Central Statistical Office estimated that the year 2014 would be the worst year in terms of birth rate after World War II. However, it turned out that 376,000 children were born in Poland last year, 6,400 more than the year before. This is a step in the right direction. We should consider, however, if only the government is able to encourage people to start families. Is there any room for state administration and the business sector to cooperate within the family policy? The answer is yes.

First of all, the private sector is a huge employer. Companies and their open attitude to parents determine the security and comfort of current and future mothers and fathers. And the feeling of stability at work unquestionably drives their decisions to start families. Further, for a few years the report “Responsible Business in Poland. Good Practices” has been promoting companies which place a particular emphasis on family-friendly solutions and supporting good practices in facilitating return to work and work-life

balance. Offering the possibility to work part-time, or encouraging fathers to use their parental leaves, are very important activities of companies which, importantly, are becoming more and more popular.

However, we need to remember about a very special group within this puzzle: large families. The replacement fertility rate is 2.15. The current fertility rate in Poland is approx. 1.38. Therefore, large families deserve particular care. They give our population the chance to grow, but still they face the most severe difficulties. It is a well known fact: a large family means many needs and expenses. Programmes addressed to large families include the Large Family Card (Karta Dużej Rodziny). This is the first project in Poland to align state administration, local and regional authorities and the business sector around a common purpose – to support those who decided to have more than two children. The Card has a long track record. It has been used in France since the 1920s. In Poland, it has been in place for less than a year, but it already enjoys huge popularity.

What is the Large Family Card about? It is a system of discounts offered by public institutions, cultural facilities, and primarily by businesses, which help families with a minimum of three children in their daily lives. Owing to the discounts, the families can save on their grocery, transport or service bills, but additionally they are able to make use of certain opportunities that they may have never had before, such as going to the cinema or on vacation. The Card is a perfect tool for companies to put their corporate social responsibility in practice. Joining the programme, they provide direct support to large families, while attracting regular and loyal customers. For a company, it is an excellent way to actively influence the situation of families in Poland and to contribute to the family policy. More than 500 companies have already taken to the idea, including some businesses recognised as corporate social responsibility leaders. Owing to them, large families can obtain discounts at more than 5,000 locations in Poland. I hope that in the next social responsibility report, the participants will be already able to boast about the effects of their partnership with the Large Family Card programme. I strongly encourage all companies not yet participating in the scheme to join. Cooperation between the business sector and the government aimed at changing the social reality is in the interest of all of us. And the experience of our Western neighbours shows that the cooperation can be extremely effective.

Agnieszka Krzyżak-Pitura
Adviser to the Minister

Promotion and Media Office, Ministry of Labour and Social Policy

A Good Start is Just Half the Battle... or on Diversity Management in Poland

Polish corporations, NGOs promoting equal treatment projects such as the Diversity Charter and Diversity Index, and lately also training providers have been demystifying the concept of diversity management in Poland for several years. The phenomenon is still not popular enough in Poland to be studied on the large scale and for its measurable outcomes to be discussed. Nevertheless, those who have started the journey towards managing diversity, such as the signatories of the Diversity Charter, are already prepared to share their successes and challenges in this field.

They actually did that, taking part in the European survey “**Overview of Diversity Management implementation and impact amongst Diversity Charter signatories in the European Union (2014)**”¹. The survey was conducted between May and September 2014 in 11 EU member states² which have Diversity Charters in place. It covered a total of 1826 companies, organisations and institutions. 84% of 99 employers answered the questions in Poland.

DIVERSITY AS SEEN IN POLAND

In Poland, just like in other European countries, the main focus is on the issues of gender equality. As many as 69% of respondents chose this answer. This is undoubtedly a response to the still low proportion of women in executive positions (which is confirmed by the most recent report of the Ministry of Labour and Social Policy “More Equality, More Benefits to the Economy” (“Więcej równości, więcej korzyści w gospodarce”), as well as studies carried out by the Warsaw Stock Exchange on the presence of women in managing bodies of listed companies). Management of the youngest employees, the “Generation Y” or “Millennials” is another important concern for the signatories. 54% of respondents face this challenge. But that is not all. It seems that employing people aged 50+ and with disabilities is also important (47% and 44%, respectively). Thus, Polish employers have a clear focus on the diversity areas of gender, age and (dis)ability. Less attention is given to such issues as ethnic origin (26%), religious beliefs (21%) or sexual orientation (18%).

EXPERIENCING CHANGE

The hallmark of organisations which effectively manage diversity is being open to both people and changes. Those institutions strive to take initiatives that make a clear contribution to an inclusive workplace culture. And though it is not easy, the respondents give examples for such achievements. They include higher promotion rates for women and employing people with

disabilities; very meaningful individual successes of the signatories of the Charter, such as an advertising agency hiring representatives of older generations or another company that has established an effective programme to bridge the generation gap. What is more, 81% of respondents have declared that they have integrated the issue of diversity management into their internal and external communications, and more than two-thirds have successfully involved their employees in diversity management-related topics. Further, companies have delivered training on equality (59%) and have reviewed their internal HR policies and procedures in that context (58%). These are meaningful actions that benefit employees and employers alike.

A GOOD START AND EARLY BENEFITS

The Charter signatories undoubtedly perceive the strongest impact of diversity management on image and reputation (as indicated by 70% of respondents). This could result, among other things, from the fact that still few of them analyse hard indicators (such as financial indicators) in correlation with the implementation of diversity management. Interestingly, nevertheless, a majority of respondents point to internal benefits. 57% of respondents have noted increasingly respectful attitudes of employees towards one another. More than a half have admitted that they notice more innovation and creativity from their team, and 47% of organisations attract more talented employees owing to their openness to diversity. Further, managing diversity supports HR processes (42%) and contributes to improved working conditions (31%). Finally, one in five companies have noticed a general competitive advantage, and 14% have seen an impact on their financial performance. The data looks pleasing to the eye, especially that many employers have only just embarked on the journey to managing diversity, and the beginnings often entail a huge organisational change.

For more information about the findings of the Polish and European survey, see the report published at www.kartaroznorodnosci.pl

Ewa Leśnowolska

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¹ “Overview of Diversity Management implementation and impact amongst Diversity Charter signatories in the European Union (2014)”, European Commission, 2014, http://ec.europa.eu/justice/discrimination/files/diversity_report2014_en.pdf

² Countries participating in the study: Austria, Estonia, Finland, France, Spain, Ireland, Luxembourg, Germany, Poland, Sweden and Italy.

Towards a Culture of Transparency

Rumour has it that in 1815, Nathan Rothschild, then residing in England, sent his agents with carrier pigeons to France. Owing to them, as they say, he was the first one to find out about the result of the ultimate battle with Napoleon. The battle took place in Waterloo on 18 June, and only two days later Rothschild began a massive sell-off of shares in English companies at the London Stock Exchange. People panicked and followed suit, disposing of their stock. The securities were then bought by Rothschild's figureheads for next to nothing. Soon the news about Napoleon's defeat reached London through official (slower) channels. English shares rebounded instantly, and the players realised that they had fallen victim to Rothschild's speculation.

The story is not true, though it is repeated over and over again. Nonetheless, it perfectly shows the importance of the access to information on foreign policy, the condition of the state, as well as public life and decisions of authorities in general for the business sector. The same holds true today. After all, political processes and decisions, unlike market phenomena, can alter the profitability of entire industries within just weeks.

Access to diverse information not only provides a good insight into the current situation, but also allows to forecast and devise strategies on the basis of such projections. The principle of transparency of public administration activities is among the fundamental guiding principles of the contemporary state. Transparent functioning of state authorities, including the law-making process, is one of the key guarantees of stability for the business environment. The fundamental rule of the democratic system, which is citizens' capability to control the authorities, would be impracticable without the right to information. The right to know about the activities of the state and its officials reduces the risk that they will act upon their arbitrary judgments, as it is often observed by economic operators. All in all, free access to public information, as a driver, helps reduce the costs of operation of enterprises. In the era of rapid development of communication technologies and easy sharing of customer views, having a transparency-focused corporate policy is most likely the cheapest insurance policy a business can have.

From the perspective of the business, access to public information provides an effective mechanism that supports public activity. However, transparency is not only a right enjoyed by economic operators, but also their responsibility. A little more than ten years ago, already after the political transformation, customers were generally not allowed to pick their

fruit at the market. The vendor did it for them. The buyer did not know how many of the bananas he got were already rotten. We accepted that, happy that at least there were bananas on the market. We accepted misleading ads, believing that disinformation is an essential feature of capitalism. But this is becoming a thing of the past.

Such relations are unthinkable today. Customers not only want to buy the goods they need for a good price, but they also start setting their own terms. Consumer electronics cannot come from a slavery system, coffee should be sourced from fair trade plantations, and electricity should be green. The burden of proof lies with the economic operators, who must therefore disclose a range of information about their business. In a way, this is exactly why it is so important for CSR to inform about things that will earn the company more support alongside with challenging issues that may eventually give rise to conflicts. Broad availability of information and actual integration of transparency into CSR policy-making processes can open up new areas of cooperation between businesses and employees, customers, inhabitants or social organisations.

Entrepreneurial culture in the business sector, involving such values as hard work, responsibility or innovation, has become a cornerstone for corporate social responsibility strategies. Today, we can observe that for more and more businesses, access to company information is becoming an essential building block of the corporate culture, embedded in their corporate social responsibility strategies. There are many ways in which companies can support independent transparency initiatives or even incorporate them in their global, national or local CSR policies. Promoting transparency, economic operators act not only to the benefit of their companies, but, most of all, in the public interest. Transparency simply benefits all of us.

Karol Mojkowski
Citizens Network Watchdog Poland

Ethics and Compliance – a Partnership for Corporate Governance

It has become quite a habit right now to add more and more English terms to the Polish CSR vocabulary. One of the most popular terms heard in Poland in 2014 was compliance, meaning alignment of operations with the law, industry standards and good practices. Therefore, the compliance system is inextricably linked with the area of corporate governance, and its individual components go beyond the competence of the legal department. Ethics infrastructure design tools are natural allies for compliance in every business.

ETHICAL CONTROL AS A RISK MANAGEMENT TOOL

Organisations where building the culture of ethics is embedded in the risk management strategy already integrate the two areas to a certain extent, even if they do not have a separate compliance structure in place. All the more so because rules that are typically governed by the law, such as counteracting unfair market practices, personal data protection or issues of corruption and bribery are also within the interest of ethics. What further supports their complementarity is that compliance is effective when respect for the law by all employees is reinforced by the moral and ethical culture of the organisation¹. Furthermore, compliance offers an approach to corruption and reputation risk management based on the transparency of economic activity. According to experts from Transparency International, an international non-governmental organisation engaged in counteracting corruption, detailed communication of compliance risk management approaches is one of the three pillars of transparent corporate reporting². More and more businesses disclose their fraud management and early detection programmes also because companies taking excessive risks and decisions against business ethics are partially blamed for the economic crisis which started in 2007. Spectacular failures of Wall Street tycoons over the recent years have shown that without a strong ethical control, it is all too easy to create a business model that is not only lacking any risk management mechanisms, but is actually risk-based.

On the other hand, there is a growing trend to promote and formalise ethics in companies, mainly through the implementation of comprehensive education and control programmes in this area. The standard practice today is to offer regular training and to appoint ethics ambassadors, who often hold positions in management structures. At the same time, more and more companies raise their ethical standards, treating compliance merely as a mandatory starting point. This applies both to those organisations that use a top-down approach, follow-

ing rules set by their headquarters, more stringent than the local requirements, in their Polish operations and to Polish enterprises recognised as corporate social responsibility leaders. This attitude entails the advantages of being, to a certain extent, a standard-setting organisation, especially that community expectations in the area of CSR are growing, in line with a more and more restrictive attitude of the regulator. Activities exceeding the required minimum commitment include the disclosures of payments made to collaborating doctors by pharmaceutical companies or implementation of non-retaliation whistleblower systems, which have become a standard for many companies, although they are not mandatory in Poland.

TWO SIDES OF THE SAME COIN

Watching the development of risk management tools, it is hard to resist the feeling that ethics and compliance are two complementary areas. Not far ago still perceived as a 'soft' area of business operations, development of the culture of ethics has become possible owing to specific tools that are often typical for the compliance field. Codes of ethics now enjoy a status equal to that of other documents governing employee practices, and disciplinary sanctions await those who violate their provisions. The ethical infrastructure is more and more often supervised by a designated person who – apart from the code itself – has other tools at hand, such as the ethical audit and training system. Companies spare no effort in this area, because even the best compliance system is useless where no ethical culture exists. The ethical perspective adds value to compliance not only in terms of ensuring conformity to standards that are not governed by the law. It additionally helps create a culture of respect for the law, more permanent than ever, as it is based on values. Corporate governance activities carried out by companies over next years will certainly show how the relationship between ethics and compliance is going to develop. Especially if the recently implemented ISO 19600:2014 standard, which governs the management of compliance systems, becomes widely applied in practice.

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¹ Makowicz B., "Narzędzia dobrego Compliance", in: "Compliance w przedsiębiorstwie", Wolters Kluwers Polska, 2011, p. 146.

² Transparency International, "Transparency in Corporate Reporting: Assessing the World's Largest Companies", 2014

DNA-encoded responsibility

We live in the era of immense economic, social and environmental challenges, combined with limitless possibilities, imagination and creativity. Almost anyone who comes up with a business idea has the chance to make it real. Among the variety of projects that emerge every day, we can find those that address actual social problems. The journey from an idea to reality, however, is a long and challenging one. This does not discourage people who have decided to contest the status quo and transform their idea and passion into a true product, grasping a business opportunity by establishing a startup company.

WHAT IS A STARTUP?

Steve Blank, one of the authors of *The Startup Owner's Manual*, defines startup as a temporary organisation formed to search for a repeatable, scalable and profitable business model. Eric Ries adds operating under conditions of uncertainty to this definition, thereby reflecting the character of most startups, where change is the essential feature of every working day¹. Not every startup is an enterprise. A startup, in a way, is an experiment based on a search for a model of benefiting from continuous changes. The path towards finding a way to gain is not an easy one, and in addition it can be paved with failures. Thomas Edison can serve as a role model for today's startup owners. Before his bulb actually worked, he made more than 11,000 unsuccessful attempts. It is hard to imagine what our world would look like today if he had given up.

A characteristic feature of people involved in startups is that they are open to feedback and willing to share their ideas with the community. Such an approach means going beyond the regular patterns of a business founded on rivalry. Within their communities, startups meet to consult their business concepts, share ideas and propose new solutions. Listening skills are essential, and such meetings and experience-sharing platforms are capable of substituting for entire marketing research departments. Startups are not afraid to talk about failures, either. This is evidenced by FuckUp Nights, meetings organised all over the world during which people discuss business failures in an informal atmosphere. In Poland, FuckUp Nights are held in Warsaw and Tricity.

WHAT IS A SUSTAINABLE STARTUP?

To create a responsible startup, you need a "business as usual" approach and you must be willing to add value from the very beginning². In practice, this means:

- **Translating ideas into working strategies that account for social and environmental interests**

Creating a positive contribution to the benefit of the society and environment is a driving force for startup authors who want to build a better world. The beginnings of a sustainable startup entail defining and making commitments in the form of behaviours and principles that account for public interest, avoiding excessive consumption of natural resources and emphasizing the importance of non-financial values for profit-making.

- **Focus on the supply chain and transparent communications**

People who develop their business in a sustainable way are aware not only about the product that they offer, but also about how it is made. The assumption is that they should contribute to a better quality of life without compromising environmental and social systems. Another important thing is to share common values, such as focus on customer satisfaction, product reliability, entrepreneurship, ethical conduct and trust-based relationships, which determine the choice of subcontractors and partners.

- **Accounting for the needs of individual customers and dialogue**

Increased consumer awareness, development of new technologies or popularity of social networks allow to involve users directly in the product or service testing, development and improvement process. Startups are very open to user feedback, owing to which they are capable of delivering products that address actual needs. In the end, this reduces the clutter in the environment caused by useless things.

IT'S NOT ALL ABOUT MONEY

Sustainable startups show that responsibility is independent of size. According to a survey carried out by the Global Entrepreneurship Monitor, one in five adult Poles intend to establish their own business within the next three years. There are conscious and committed people among them who look beyond profit when creating their business. Their activity shows that social, commercial and environmental objectives are interconnected, benefiting those consumers who look for products underpinned by certain values. Although the operating scale of a startup is not always a market triumph, a business

created to solve real problems is the first step on the path to sustainable development.

POLISH EXAMPLES OF SOCIALLY COMMITTED STARTUPS

More and more Polish enterprises have the concept of sustainable development and CSR encoded in their DNA. There is a growing number of startups that not only strive to survive on the market and then to maximise their profits, but also have a primary focus on sustainability and social responsibility.

Rano Zebrano – Fresh, Local and Natural!

The Warsaw-based project Rano Zebrano (which means harvested in the morning) is a virtual marketplace where you can buy fresh and wholesome food. Przemysław Sendzielski, the initiator and coordinator of the project, says: "It is not only about shopping, but also about building a conscious society, a local community of customers and suppliers. Therefore, with Rano Zebrano you not only buy top quality products but also make a real difference in your environment."

On the one hand, the project supports small farmers, who can sell their produce saving their time and money, and on the other hand, Warsaw citizens are given the opportunity to buy cheap and healthy food. Rano Zebrano implements the concept of sustainable development in practice by:

- # minimising the carbon footprint – supplying products directly from farms to the doorstep reduces the need to carry products over long distances and eliminates the need to store food;

- # supply chain and building stakeholder relations – buyers know who they are buying from. Stories about farmers and their farming methods can be found on the project website. Ewa, one of the suppliers participating in Rano Zebrano, says: "The key reason why we set up a vegetable garden and planted fruit trees was the awareness that we wanted to know what we ate and how it was produced. The vegetables are grown in my home garden. The only fertiliser I use is compost, which I prepare on my own. I accept biodiversity in my garden."

The project team contacts its customers on a regular basis. You can also leave your product feedback, using a form on the website. Relationships with farmers and offering them direct support in the form of ideas for the development of the "farming business" are equally important.

www.ranozebrano.pl

It Is Not Just a Shop. It Is a POWER that Changes the People and the World.

The Not Just Shop brand is yet another example of a socially involved startup. The objective of the project is not only to earn money, but mainly to support children. Children involved in the design process gain self-confidence, motivation to act and a sense of being needed. Not Just Shop uses a simple mechanism: it starts with e.g. T-shirts designed by underprivileged children; the clothes are later made of Polish fabrics by Polish manufacturers, and then they are sold, and the revenue allows to help the children and often also their parents. Good communication of the idea is essential. The customer not only can see the finished T-shirt, but also learns how it was created, the story of little designers.

Is this project actually different from other shops? Briefly speaking:

- # the clothes are made of fabrics originating exclusively from Poland;
- # the clothes are designed by children and adults, who are able to make a difference in their environment through their involvement;
- # mothers of the children cooperating in the production of the items are supported through the projects – work is the best form of support;
- # product buyers are aware that a portion of their money will be used to support children in need.

www.notjustshop.com/pl/

Deko Goes Eco

Can you make anything interesting using old bicycle tyre tubes or car seatbelts? A lot of creative and useful things, all out of concern for the environment and in line with the principles of sustainable development. Dekoeko.com is another fast-growing startup, a selling platform and social network which brings together eco-friendly manufacturers, its aim being not only to make customers happy by giving them the opportunity to buy fine items in the spirit of luxurious upcycling, but also, and most of all, to raise awareness of responsible manufacturing and waste management.

The project concept additionally focuses on responsible consumer choices and ethical purchases – a transparent supply chain or environmentally neutral manufacturing is essential here. Manufacturers associated with the Deko Eko brand are carefully selected. The preconditions for cooperation with the platform include, in particular, excellent quality, unique design and minimum environmental impact. Each of the products on offer has at least one of the following features, the "Deko Eko Factors":

- # recycling (made of recycled materials);
- # Slow Fashion (ethical and responsible fashion);
- # eco-friendly materials (e.g. organic cotton);
- # upcycling (re-created from a seemingly used item);
- # made using environmentally-friendly methods or hand-crafted
- # made of easily recyclable/biodegradable materials.

www.dekoeko.com

Aleksandra Nowak, Piotr Sobolewski
Responsible Business Forum (Forum Odpowiedzialnego Biznesu)

¹ Blank S., Dorf B., *The Startup Owner's Manual: The Step-By-Step Guide for Building a Great Company*.

² <http://odpowiedzialnybiznes.pl/wp-content/uploads/2013/03/FOB-rola-innowacji-176x250-2013-03-05-calosc-pojedyncze-strony.pdf>

³ <http://porpw.parp.gov.pl/files/74/75/76/479/21585.pdf>

How to Build Financial Instruments for Global Change

The essence of social investments is to build up a pool of resources to serve the common interest instead of individual groups – this is one of the conclusions of the discussions that have emerged between the representatives of academic, business and NGO communities. The debate was sparked by the plans of FASE, a German organisation engaged in the financing of social enterprises, to launch its operations in Poland.

FASE, the Financing Agency for Social Entrepreneurship, established by Ashoka in Germany, supports selected social enterprises in raising growth capital, identifying private and institutional investors and offering various forms of financing. The organisation was established in response to challenges faced by social entrepreneurs in Europe. It is a good moment to start a serious debate on this subject in Poland. In a few years, the stream of EU funds will be considerably thinner, and donations or grants for social organisations and enterprises will not suffice to support their stable growth. For the last 18 months, six social impact investments have been completed in Germany with support from FASE. The projects totalled almost 2 million euro in investments, allocated for the scaling of business models.

A series of discussions between representatives of business, academic and NGO communities initiated by Ashoka Poland and the Good Network Foundation will focus on social investments, impact investing, as well as solutions and conditions for the promotion of this form of support for activities geared towards solving social problems in Poland. Simply put, impact investing means investing of financial resources combined with consulting support which, aside from financial advantages, is aimed at generating measurable social and environmental changes.

The informal group of experts who have agreed to focus on this subject in Poland are facing a number of concerns and questions as regards the development prospects of initiatives that combine economic activity with a social purpose. Sustainable systemic changes call for a revision of approaches by both the business and social sector. Appropriate legal regulations are necessary, mostly tax-related, and the terms falling in the scope of social economy need more structure and more specific definitions. To make extensive cooperation between investors and social enterprises successful, we need to think how to measure the effectiveness and impact of such initiatives, how to identify the mutual expectations and what are the associated challenges.

According to Professor Jerzy Hausner, we must not allow a situation where an investor declares support and then intercepts all values and goods created by others. This would lead to the depletion of resources and to exclusion. The rule according to which the essence of a business is to generate quick gains for profit alone does not offer any prospects for building a financially sustainable, educated target group of customers for the services, a group that would make informed choices. Truly effective support involves sharing of values with those whom we support.

It is extremely important for social enterprises to understand business instruments and strategies. Even the most innovative ideas for overcoming social problems will fail if not accompanied by a reliable assessment of their feasibility and performance. Therefore, consultancy support is a core element in preparing social entities for financing. Ashoka, an international organisation, in cooperation with its business partners, has been carrying out such combined activities globally for years, offering long-term expert and financial support to social innovators. Initiating cooperation between representatives of so diverse communities – financial institutions, equity investors, NGOs, social startups and academics – is the essential first step towards developing solutions that will offer social entrepreneurship the opportunity for sustainable development and financial stability. Such activities give advantage not only to the beneficiaries of social initiatives but also to those who are willing to invest in them. To make it happen, the process must be motivated by common objectives and values.

Agata Stafiej-Bartosik
Ashoka Poland

Organizational governance

Organizational governance is a system by which an organization makes and implements decisions in pursuit of its objectives. [...] An organization's processes and structures should enable it to:

- develop strategies, objectives, and targets that reflect its commitment to social responsibility;
- demonstrate leadership commitment and accountability; [...]
- promote a fair opportunity for underrepresented groups (including women and racial and ethnic groups) to occupy senior positions in the organization;
- balance the needs of the organization and its stakeholders, including immediate needs and those of future generations;
- establish two-way communication processes with its stakeholders, identifying areas of agreement and disagreement and negotiating to resolve possible conflicts;
- encourage effective participation of all levels of employees in the organization's social responsibility activities [...]

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Organizational governance

No	Company	Practice	Category
1	2Pi Group	Together about shale	ethics
2	ANG Spółdzielnia Doradców Kredytowych	ANG Spółdzielnia Doradców Kredytowych's stakeholder dialogue	management
3	ANG Spółdzielnia Doradców Kredytowych	First Polish integrated social report "handmade"	dialogue with stakeholders
4	Bank BGŻ	Ethics in practice	ethics
5	Bank Millennium SA	Introduction of The Code of Ethics	management
6	Bank Zachodni WBK	CSR Report of Bank Zachodni WBK	ethics
7	ENEA S.A.	E-learning training promoting attitudes compliant with ENEA Capital Group's Code of Conduct	ethics
8	GEFCO Polska Sp. z o. o.	GEFCO Polska Business Code	reporting
9	Grupa Żywiec S.A.	Brewing a Better Future – Impact Report of Grupa Żywiec for 2013	ethics
10	Horus Innowacyjne Materiały Przemysłowe Sp. z o.o.	The implementation of the SA 8000 standard	ethics
11	IKEA Retail	Sustainable Team	reporting
12	ING Bank Śląski	Materiality assesment	management
13	JARS	Development and implementation of the Company's Code of Ethics Jars	reporting
14	Job Impulse Polska (Grupa Job)	Code of Business Ethics	management
15	Lubelski Węgiel "Bogdanka" S.A.	Code of Ethics	ethics
16	Lubelski Węgiel "Bogdanka" S.A.	CSR strategy 2014-2017	ethics
17	NUTRICIA	Cycle of reports – ongoing dialogue with stakeholders	reporting
18	Orange Polska	We are writing the CSR Report – on the blog	management
19	PKP S.A.	PKP Group Code of Ethics	compliance
20	PKP S.A.	PKP S.A. CSR Strategy	management
21	POLPHARMA	Ethical Conduct Programme of the Polpharma Group	ethics
22	Polska Spółka Gazownictwa sp. z o.o.	Ethics in practice	ethics
23	Polski Koncern Naftowy ORLEN SA	Environmental Report 2013	reporting
24	Polski Koncern Naftowy ORLEN SA	Social dialogue designed to gain support for PKN ORLEN's investment: expansion of the terminal of fuels in Ostrow Wielkopolski	dialogue with stakeholders
25	Provident Polska S.A.	Code of Ethics	dialogue with stakeholders
26	Provident Polska S.A.	Providents Polska Corporate Social Responsibility Report for 2012-2014	compliance
27	PwC	Ethics	ethics
28	Schenker Sp. z o.o. (DB Schenker Logistics)	"Fair Play" game	compliance

ORGANIZATIONAL GOVERNANCE

No	Company	Practice	Category
29	Schenker Sp. z o.o. (DB Schenker Logistics)	Implementation and auditing SQAS (Safety & Quality Assessment System)	management
30	Skanska w Polsce	Ethics Committee	ethics
31	Skanska w Polsce	Ethics Roadmap	ethics
32	Totalizator Sportowy	The Code of Best Practices	ethics
33	TRI (Poland)	Code of Compliance in practice	compliance
34	Unilever Polska	USLP in Action	management
35	Volkswagen Motor Polska sp. z o.o.	Compliance	compliance

ORGANIZATIONAL GOVERNANCE

Human rights

An organization has the responsibility to respect human rights, including within its sphere of influence. [...] An organization's opportunities to support human rights will often be greatest among its own operations and employees. Additionally, an organization will have opportunities to work with its suppliers, peers or other organizations and the broader society. In some cases, organizations may wish to increase their influence through collaboration with other organizations and suppliers.

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Human Rights

No	Company	Practice	Category
1	ArcelorMittal Poland S.A.	Cultural diversity	diversity
2	ArcelorMittal Poland S.A.	Strengthening women's position (Gender diversity)	women in business
3	Capgemini Sp. z o. o.	Diversity Week	diversity
4	Capgemini Sp. z o. o.	Win with Capgemini	diversity
5	CEMEX	CEMEX Diversity Policy	diversity
6	EDF Polska	Practic guide for diversity managment	diversity
7	EDF Polska	Women network Interpelles	women in business
8	Grupa Saint-Gobain	Diversity Day	diversity
9	Orange Polska	YES for Health	diversity
10	Orbis S.A.	Corporate women's network – WAAG (Women at Accor Generation)	women in business
11	OTTO Polska Sp. z o.o.	Real talent has no boundries	diversity
12	PwC	PwC without barriers	diversity
13	T-MOBILE POLSKA S.A.	Women Lunchs	women in business
14	Volkswagen Motor Polska sp. z o.o.	Respect!	diversity

Labour practices

The labour practices of an organization encompass all policies and practices relating to work performed within, by or on behalf of the organization, including subcontracted work. [...] The creation of jobs, as well as wages and other compensation paid for work performed, are among an organization's most important economic and social contributions. Meaningful and productive work is an essential element in human development; standards of living are improved through full and secure employment. Its absence is a primary cause of social problems. Labour practices have a major impact on respect for the rule of law and on the sense of fairness present in society: socially responsible labour practices are essential to social justice, stability and peace.

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Labour practices

No	Company	Practice	Category
1	ArcelorMittal Poland S.A.	Workshops for Parents	parent-friendly company
2	ASTOR Sp. z o.o.	Innov(as)torek	employee participation
3	Aviva	Employee volunteering programme	corporate volunteering
4	Bank BGŻ	Sustainability development – e-learning for all employees in Bank BGŻ	training and development
5	Bank Gospodarstwa Krajowego	Skilled volunteering	corporate volunteering
6	Bank Millennium SA	“Parents-YES” Project	parent-friendly company
7	CEMEX	CEMEX's Visible Felt Leadership (VFL) – program of visits at the CEMEX's sites for senior management, supervisors and managers	safety at work
8	CEMEX	Preventing of potential accidents	safety at work
9	Credit Agricole Bank Polska S.A.	Code of Cooperation	training and development
10	Credit Agricole Bank Polska S.A.	Trainings in ergonomics and first aid for employees and fitting defibrillators	safety at work
11	Dentsu Aegis Network	Company visits by children – investment in the competence of new generations	employee integration
12	Dentsu Aegis Network	First aid – trainings	safety at work
13	Dentsu Aegis Network	Volunteering competence – Dentsu leaders	corporate volunteering
14	EDF Polska	EDF Academy	training and development
15	EDF Polska	Safe work at EDF	safety at work
16	Grupa Kapitałowa LOTOS	One day in the life of the station	training and development
17	Grupa Raben	Dancing with the pallets	safety at work
18	Grupa Raben	Show Initiative	corporate volunteering
19	Grupa Raben	Wellness Week	employee health
20	Grupa Saint-Gobain	EHS Day	safety at work
21	Grupa Saint-Gobain	Onboarding program in Saint-Gobain Poland	recruitment and adaptation
22	Grupa Żywiec S.A.	HelpFULL Group – Corporate volunteering in Grupa Żywiec	corporate volunteering
23	Grupa Żywiec S.A.	Safety Week	safety at work
24	Henkel Polska Sp. z o.o.	Parent's Handbook	parent-friendly company
25	Horus Innowacyjne Materiały Przemysłowe Sp. z o.o.	Inspirational video sessions	training and development
26	Horus Innowacyjne Materiały Przemysłowe Sp. z o.o.	Internal communications	dialogue with employees
27	HP Global Business Center Sp. z o.o.	Back to School	parent-friendly company
28	HP Global Business Center Sp. z o.o.	Family Care	parent-friendly company
29	HP Global Business Center Sp. z o.o.	Senior's Days	corporate volunteering
30	HP Global Business Center Sp. z o.o.	Take Our Children To Work	employee integration
31	ING Bank Śląski	Inspirational lectures for employees	training and development

LABOUR PRACTICES

No	Company	Practice	Category
32	ING Bank Śląski	Meeting with the specialist	employee support
33	KGHM Polska Miedź S.A.	Corporate volunteering programme	corporate volunteering
34	Lafarge	Lafarge Volunteering program	corporate volunteering
35	Lubelski Węgiel "Bogdanka" S.A.	Safety Management System	safety at work
36	Lubelski Węgiel "Bogdanka" S.A.	Survey of internal communication and organizational culture	dialogue with employees
37	Luxoft Poland sp. z o.o.	Movember	employee health
38	mBank	Employee Volunteering Programme "Let's do something good together"	corporate volunteering
39	mBank	Knowledge Sharing Programme	training and development
40	mBank	Our people make the difference – help us find the exceptional ones	employee participation
41	Mind Progress Group	Mind Progress Academy	training and development
42	NEUCA	My Mamy	parent-friendly company
43	NUTRICIA	Well-Being Program at NUTRICIA Polska	employee health
44	Orange Polska	Orange Polska outplacement	employee support
45	Pelion S.A.	Angel's Projekt	corporate volunteering
46	Pelion S.A.	Employees of Pelion Healthcare Group present "Cinderella" for children	employee integration
47	Petra Sp. z o.o.	Parents friendly company	parent-friendly company
48	PGE Polska Grupa Energetyczna S.A.	Employee volunteer program PGE "Pomagamy"	corporate volunteering
49	PGE Polska Grupa Energetyczna S.A.	Safety first in PGE Dystrybucja S.A.	safety at work
50	PKO Bank Polski	The MyBenefit Program	employee support
51	Polski Koncern Naftowy ORLEN SA	Become a Santa Claus helper	corporate volunteering
52	Polski Koncern Naftowy ORLEN SA	ORLEN Olympic Games	employee integration
53	Polski Koncern Naftowy ORLEN SA	Purchasing Academy	training and development
54	Polski Koncern Naftowy ORLEN SA	Super Volley	employee integration
55	Polski Koncern Naftowy ORLEN SA	Work Safety incentive program	safety at work
56	Provident Polska S.A.	Provident People with Passion	employee support
57	Provident Polska S.A.	We care about mums	parent-friendly company
58	PwC	Flex@PwC	work-life balance
59	Tesco Polska Sp. z o.o.	Listen&Fix	employee participation
60	Tesco Polska Sp. z o.o.	Project of Christmas donations for Tesco staff children	employee support
61	Tesco Polska Sp. z o.o.	Tesco Foundation educational grants "Smart start"	employee support
62	Tesco Polska Sp. z o.o.	Tesco Leader Competence	training and development
63	Tesco Polska Sp. z o.o.	Young People Panel in Tesco	training and development
64	T-MOBILE POLSKA S.A.	Breakfast with Members of the Board	dialogue with employees
65	T-MOBILE POLSKA S.A.	Fit Day	employee health
66	T-MOBILE POLSKA S.A.	Friendly Parents Room	parent-friendly company

LABOUR PRACTICES

No	Company	Practice	Category
67	T-MOBILE POLSKA S.A.	Knowledge Days	training and development
68	T-MOBILE POLSKA S.A.	Volunteer T-Mobile projects of employees as part of employee volunteering program "Joy of helping"	corporate volunteering
69	Totalizator Sportowy	Anti-mobbing procedure	counteracting abuse
70	Totalizator Sportowy	Let's change it together!	employee participation
71	TRI (Poland)	Day of the health and safety with TRI Poland	employee integration
72	TRI (Poland)	Information campaign about awareness and anti-discrimination and harassment	counteracting abuse
73	TRI (Poland)	KYT training	safety at work
74	Unilever Polska	BeSaFe Program	safety at work
75	UPC Polska	Think Pink	employee health
76	Volkswagen Motor Polska sp. z o.o.	Assessment of the body posture at work	employee health
77	Volkswagen Motor Polska sp. z o.o.	Charter of labour relations	employee participation
78	Volkswagen Motor Polska sp. z o.o.	Check up	employee health
79	Volkswagen Motor Polska sp. z o.o.	First aid trainings	safety at work
80	Volkswagen Motor Polska sp. z o.o.	Health Calendar	employee health
81	Volkswagen Motor Polska sp. z o.o.	"Mother-to-be" – Programme	parent-friendly company
82	Volkswagen Motor Polska sp. z o.o.	Productive maintenance project	training and development
83	Volkswagen Poznań	Employee pension programme	employee support
84	Volkswagen Poznań	Quality Championship	training and development

The environment

The decisions and activities of organizations invariably have an impact on the environment no matter where the organizations are located. These impacts may be associated with the organization's use of resources, location of the activities of the organization, the generation of pollution and wastes, and the impacts of the organization's activities on natural habitats. To reduce their environmental impacts, organizations should adopt an integrated approach that takes into consideration the direct and indirect economic, social, health and environmental implications of their decisions and activities.

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The environment

No	Company	Practice	Category
1	AB SA	Green AB	environmental programs
2	Bank Ochrony Środowiska	BOŚ EKOsistem	green products
3	BASF Polska	Authorial method of product categorization according to the criteria of sustainable development: Sustainable Steering Solution Method	eco-efficiency
4	Cappemini Sp. z o. o.	Carpool to work	sustainable transportation
5	Carrefour Polska	BIO waste management	environmental programs
6	CSRinfo	Eco education employees, suppliers and neighbors	ecological education
7	Global Motion Sp. z o.o.	Reducing exhaust emission	sustainable transportation
8	Góraźdze Cement SA	Quarry Life Award	environmental programs
9	Grupa Kapitałowa LOTOS	Headed for the Baltic	environmental programs
10	Grupa Kapitałowa LOTOS	Wildlife inventory at Grupa LOTOS' refinery and its surroundings	biodiversity
11	Grupa Saint-Gobain	Habitat – Sustainable Construction	green construction
12	Grupa Żywiec S.A.	Green IT	green office
13	HP Global Business Center Sp. z o.o.	Bike Days	sustainable transportation
14	HP Global Business Center Sp. z o.o.	Fashion for Ecology	recycling
15	IKEA Retail	Ecolessons in IKEA Targówek Store	ecological education
16	IKEA Retail	The green interior	ecological education
17	IKEA Retail	Waste collecting day	recycling
18	ING Bank Śląski	Certified "Green Office"	certification
19	ING Bank Śląski	Ecological education employees	ecological education
20	ING Bank Śląski	Orange bike	sustainable transportation
21	INTERSEROH Organizacja Odzysku S.A.	Resources SAVED by recycling	recycling
22	JARS	Development and implementation of an environmental management system in accordance with the ISO 14001, integration with the existing management system according to ISO 9001 and AQAP 2130	certification
23	JARS	Monitoring water purity in the Lagoon and surrounding waters Zegrzynski. Monitoring the quality of selected food	ecological education
24	Kompania Piwowarska SA	Bet on the bike – plant a tree.	sustainable transportation
25	Kompania Piwowarska SA	Change of producing deaeration water technology for pushing and flushing of beer pipeline	eco-efficiency

THE ENVIRONMENT

No	Company	Practice	Category
26	Kompania Piwowarska SA	Conscious KP Driver	sustainable transportation
27	Kompania Piwowarska SA	Eco zone!	recycling
28	Kompania Piwowarska SA	Modernization of plate heat exchangers in recovery zone of water deaeration plant of water deaeration plant	eco-efficiency
29	Lubelski Węgiel "Bogdanka" S.A.	Integrated Management System	environmental programs
30	Lyreco Polska S.A.	Eco Catalogue	consumer education
31	Lyreco Polska S.A.	Green Printing	green office
32	Orange Polska	Ecoschool	recycling
33	Orange Polska	e-invoice	eco-efficiency
34	Petra Sp. z o.o.	Cloud accounting	green office
35	PGE Polska Grupa Energetyczna S.A.	We care about birds protection	environmental programs
36	PGE Polska Grupa Energetyczna S.A.	We plant forests full of energy	ecological education
37	PGE Polska Grupa Energetyczna S.A.	Vacation in a different way – we discover places full of energy	ecological education
38	PGNiG Obrót Detaliczny sp. z o.o.	Ecological competition. You save energy by taking care of the environment. "Give an eco hand to our planet"	ecological education
39	POLPHARMA	Energy Efficiency Program	eco-efficiency
40	POLPHARMA	European Mobility Week	sustainable transportation
41	POLPHARMA	Promotion of public transport – "Green tickets"	sustainable transportation
42	Polski Koncern Naftowy ORLEN SA	ORLEN cares about compensatory planting of trees and shrubs	environmental programs
43	Schenker Sp. z o.o. (DB Schenker Logistics)	The most Green Terminal in Poland	eco-efficiency
44	Stanley Black & Decker Polska	Earth Day	environmental programs
45	Stena Recycling Sp. z o. o.	STENA EkoStation – the first recycling station in Swarzędz	recycling
46	Tesco Polska Sp. z o.o.	Bag for life	green products
47	T-MOBILE POLSKA S.A.	Join the change with WWF and T-Mobile as a strategic partner	ecological education
48	TRI (Poland)	Muda-search and eliminate waste	eco-efficiency
49	Volkswagen Motor Polska sp. z o.o.	Think Blue.Factory.	environmental programs
50	ZT "Kruszwica" S.A.	4th edition of "Kujawski is helping bees"	ecological education

THE ENVIRONMENT

Fair operating practices

Fair operating practices concern ethical conduct in an organization's dealings with other organizations. These include relationships between organizations and government agencies, as well as between organizations and their partners, suppliers, contractors, customers, competitors and associations of which they are members. Fair operating practice issues arise in the areas of anti-corruption, responsible involvement in the public sphere, fair competition, socially responsible behaviour, relations with other organizations and respect for property rights.

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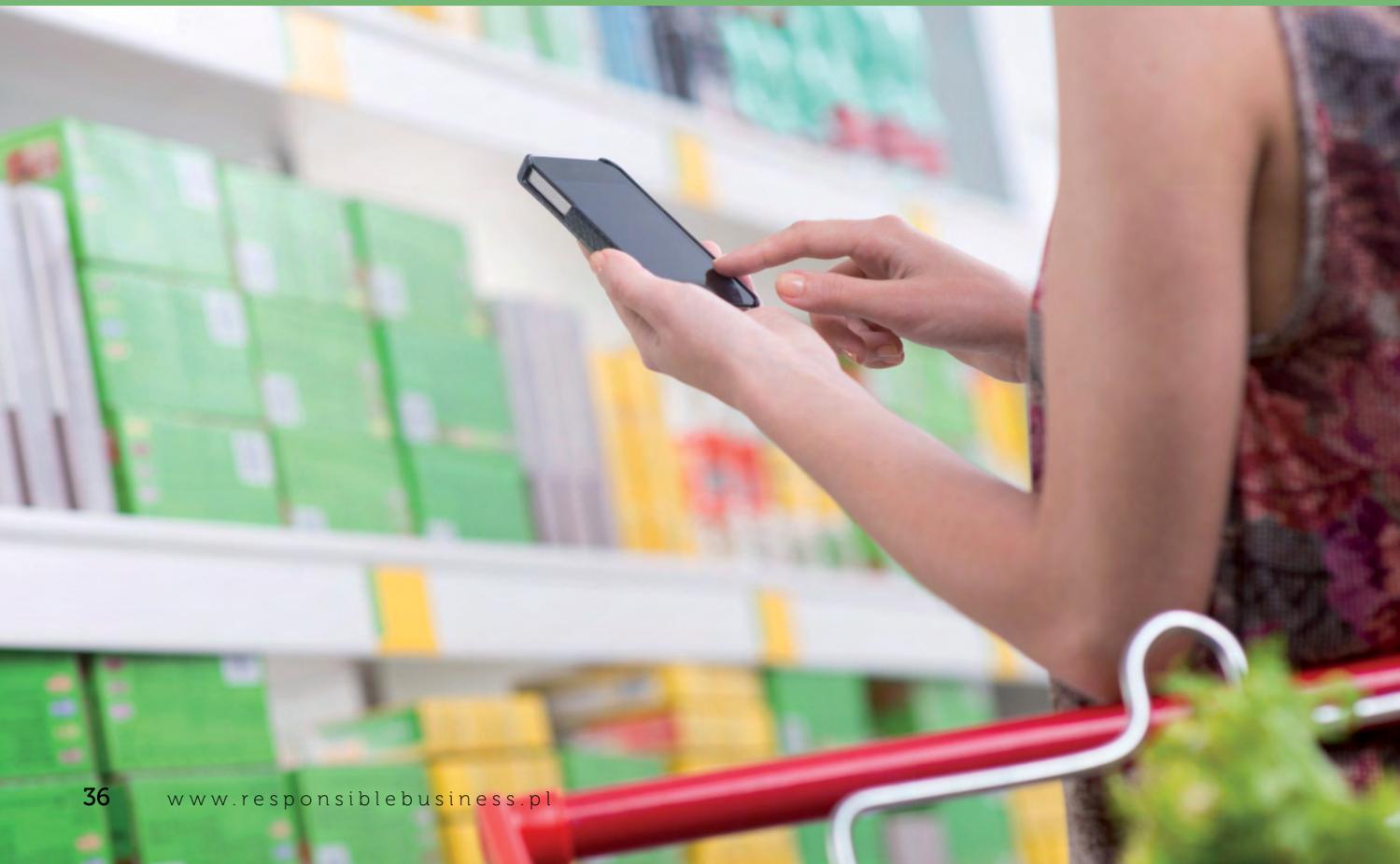
Fair operating practices

No	Company	Practice	Category
1	Bank Zachodni WBK	Brochure "Skill-Based Volunteering – From Idea to Success"	market education
2	BASF Polska	Programme for Responsible Chemistry	market education
3	Credit Agricole Bank Polska S.A.	Responsible procurement policy	relations with suppliers
4	CSRinfo	Annual CSR Outlook	market education
5	CSRinfo	Raising awareness on sustainability reporting among assurance providers	market education
6	EC Property Management Sp. z o.o.	Europa Centralna Tenant Academy	relations with stakeholders
7	eRecruitment Solutions Sp. z o.o.	Coalition for Friendly Recruitment	market education
8	Fabryka Komunikacji Społecznej	Online guide to creating CRM campaigns	market education
9	Fabryka Komunikacji Społecznej	Online platform about social marketing marketingspoleczny.pl	market education
10	Grupa Raben	Code of conduct and ethics committee for suppliers	relations with suppliers
11	Grupa Raben	KOSSmic service	relations with suppliers
12	Grupa Raben	Responsible gadgets of Raben Group	relations with suppliers
13	Luxoft Poland sp. z o.o.	LTS LoGeekNight	market education
14	Martis CONSULTING Sp. z o.o.	CSR Academy "Responsible business"	market education
15	Nikon Polska Sp. z o.o.	Your picture. Your right.	market education
16	Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.	GAZ-SYSTEM S.A. implements the Code of Conducts for Suppliers	relations with suppliers
17	Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.	Workshops for representatives of Provincial Offices	relations with stakeholders
18	Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.	Workshops for Suppliers	relations with stakeholders
19	Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.	Workshops on the operation of the information exchange system	relations with stakeholders
20	Polska Spółka Gazownictwa sp. z o.o.	A dialogue with the gas market	market education
21	Polska Spółka Gazownictwa sp. z o.o.	Before buying or selling – let's talk about it!	relations with suppliers
22	Polski Koncern Naftowy ORLEN SA	Dialogue with key suppliers of PKN ORLEN SA	relations with suppliers
23	Polski Koncern Naftowy ORLEN SA	Educational blog conducted by Adam Czyżewski, the Chief Economist at PKN ORLEN	market education
24	PwC	Cooperation with EKON	relations with suppliers
25	PwC	Cross-sector debates	market education
26	ROHLIG SUUS Logistics	Peaks cost	market education
27	Schenker Sp. z o.o. (DB Schenker Logistics)	The sharing knowledge with customers about Lean Management – a meeting with guru Lean Masaaki Imai	market education
28	Skanska w Polsce	Voice Meetings	dialogue with stakeholders
29	T-MOBILE POLSKA S.A.	International Anti-Corruption Day	counteracting abuse

Consumer issues

Organizations that provide products and services to consumers, as well as other customers, have responsibilities to those consumers and customers. [...] Responsibilities include providing education and accurate information, using fair, transparent and helpful marketing information and contractual processes, promoting sustainable consumption and designing products and services that provide access to all and cater, where appropriate, for the vulnerable and disadvantaged.

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Consumer issues practices

No	Company	Practice	Category
1	Bank Millennium SA	Increase of accessibility of financial services for disabled and elderly persons	availability of products and services
2	Carrefour Polska	Large Family Card	availability of products and services
3	ENEA S.A.	The educational project for clients "Check who sells you energy"	consumer education
4	FROSTA Sp. z o.o.	Maybe let's take care of the sea?	consumer education
5	Grupa Żywiec S.A.	Do athletes drink alcohol? 18+ meetings in the Warka pubs	responsible consumption
6	IKEA Retail	Textile ecology	responsible consumption
7	ING Bank Śląski	Modern cash machines (light vaults) installed at the client's premises	consumer aids
8	ING Bank Śląski	Plain language	responsible marketing
9	ING Bank Śląski	Sign language video translator	availability of products and services
10	Kompania Piwowarska SA	Check Your Blood Alcohol Content Zone	responsible consumption
11	KRUK S.A.	Guide How we overcome debts. Stories and tips of indebted people	consumer education
12	mBank	Seminars for clients on EU topics	consumer education
13	Orange Polska	Digital inclusion Stakeholders' dialogue	availability of products and services
14	Orange Polska	Orange Warsaw Festival without barriers	availability of products and services
15	Orange Polska	Orange without barriers	availability of products and services
16	Orange Polska	Safe starter	consumer health and safety
17	Pelion S.A.	60+ Magazine for the young at heart	consumer education
18	PKO Bank Polski	Customer spokesman	consumer aids
19	PKO Bank Polski	Prepaid cards and gadgets	consumer aids
20	Tesco Polska Sp. z o.o.	100% of Satisfaction Guarantee	consumer aids
21	UPC Polska	Facilities for with Disabilities and Special Needs	availability of products and services

Local community involvement and development

Community involvement and community development are both integral parts of sustainable development. [...] Issues of community development to which an organization can contribute include creating employment through expanding and diversifying economic activities and technological development. It can also contribute through social investments in wealth and income creation through local economic development initiatives; expanding education and skills development programs; promoting and preserving culture and arts; and providing and/or promoting community health services. Community development may include institutional strengthening of the community, its groups and collective forums, cultural, social and environmental programs and local networks involving multiple institutions.

ISO 26000:2010
Guidance on social responsibility



Local community involvement and development

No	Company	Practice	Category
1	3M Poland	3M Innovation Campaign	social campaign
2	AB SA	TB gifts for kids	charitable and benevolent efforts
3	Allegro	Platform for charity charytatywni.allegro.pl	supporting non-governmental organizations
4	ArcelorMittal Poland S.A.	Minigrants Programme "I Act, I Help, I'm a Volunteer"	supporting non-governmental organizations
5	Asseco Poland S.A.	Action "We help"	charitable and benevolent efforts
6	ASTE Sp. z o.o.	Strength is in the employees	charitable and benevolent efforts
7	ASTOR Sp. z o.o.	ASTOR INNOVATION ROOM	education of adults
8	Bank BGŻ	Social involvement program	charitable and benevolent efforts
9	Bank Gospodarstwa Krajowego	BGK for JST conference	education of adults
10	Bank Gospodarstwa Krajowego	"For a good start" grant program	charitable and benevolent efforts
11	Bank Gospodarstwa Krajowego	GOOD MORNING BUSINESS	education of children and the youth
12	Bank Gospodarstwa Krajowego	Local homeland – a common issue	education of children and the youth
13	Bank Gospodarstwa Krajowego	The training program for the participants of the summer practices in BGK	employment creation and skills development
14	Bank Millennium SA	Bankers for Financial Education of Youth	education of children and the youth
15	Bank Millennium SA	Charity Auction	charitable and benevolent efforts
16	Bank Millennium SA	Come and Grow with Us	employment creation and skills development
17	Bank Millennium SA	NIKIFORY - project to support disabled artists	culture and arts
18	Bank Ochrony Środowiska	"Choose the Sun" Campaign	social campaign
19	Bank Zachodni WBK	Entrepreneur's Academy	development of entrepreneurship
20	Bank Zachodni WBK	Grand Tour – know yourself!	education of children and the youth
21	Bank Zachodni WBK	Rzeszow Academy of Inspiration	education of children and the youth
22	Bank Zachodni WBK	This is where I live, this is where I act	charitable and benevolent efforts
23	Bank Zachodni WBK	Your Family Budget	education of adults
24	BASF Polska	BASF Academy	education of children and the youth
25	BranQ sp. z o.o.	Polish and local culture promotion	culture and arts
26	Capgemini Sp. z o. o.	Capgemini School of Leadership	employment creation and skills development

LOCAL COMMUNITY INVOLVEMENT AND DEVELOPMENT

No	Company	Practice	Category
27	Capgemini Sp. z o. o.	European Day of Languages with Capgemini	employment creation and skills development
28	Capgemini Sp. z o. o.	Program Ambassador of Capgemini	employment creation and skills development
29	Carrefour Polska	Healthy eating in my school and on my table	education of children and the youth
30	Carrefour Polska	Improving the efficiency of Polish Food Banks by increasing the number of refrigerated cars	supporting non-governmental organizations
31	Carrefour Polska	"In love with health" Campaign	preventive healthcare
32	CEMEX	Cemex Foundation "Building the Future" – local support for the community	charitable and benevolent efforts
33	CEMEX	CEMEX volunteers support the project "Zaczytani"	charitable and benevolent efforts
34	Citi Handlowy	"Account for yourself!"	education of children and the youth
35	Citi Handlowy	Business in Women's Hands	education of adults
36	Citi Handlowy	Emerging Market Champions Award	charitable and benevolent efforts
37	Credit Agricole Bank Polska S.A.	Employee volunteering activity during the Christmas Food Collection	charitable and benevolent efforts
38	CSRinfo	Postgraduate studies "CSR manager"	education of adults
39	Cyfrowy Polsat S.A.	Santa Claus Messenger	charitable and benevolent efforts
40	Dentsu Aegis Network	Our expertise for NGOs	supporting non-governmental organizations
41	Dentsu Aegis Network	Picnic as a social event	charitable and benevolent efforts
42	Dentsu Aegis Network	Responsible Christmas cards	charitable and benevolent efforts
43	DOZAMEL Sp. z o.o.	Week for Health and Safety in Wrocław Industrial Park	education of adults
44	E. & J. Gallo Winery	Barefoot: Nail foot to paw	charitable and benevolent efforts
45	EC Property Management Sp. z o.o.	Europa Centralna Small Grant Fund	supporting non-governmental organizations
46	EDF Polska	Support to disabled in sport	charitable and benevolent efforts
47	EDF Polska	Support to vulnerable customers	charitable and benevolent efforts
48	ENEA S.A.	Setting up an ENEA Foundation	charitable and benevolent efforts
49	GASPOL ENERGY	PM Tracers	preventive healthcare
50	Góraźdże Cement SA	Concrete University	employment creation and skills development
51	Góraźdże Cement SA	Generation Plus Programme	charitable and benevolent efforts
52	Grupa ATERIMA	Safe Work During The Holidays	social campaign

LOCAL COMMUNITY INVOLVEMENT AND DEVELOPMENT

No	Company	Practice	Category
53	Grupa GPEC	Eco-education for children	education of children and the youth
54	Grupa GPEC	Grand pumping for children	charitable and benevolent efforts
55	Grupa Kapitałowa LOTOS	LOTOS – Safety Belt Champions	road safety
56	Grupa Muszkieterów	Collecting Blood for Poland	charitable and benevolent efforts
57	Grupa Pracuj S.A.	Help with effect W@W	charitable and benevolent efforts
58	Grupa Raben	First seats campaign	road safety
59	Grupa Sanofi	ETZ Station	charitable and benevolent efforts
60	Grupa Sanofi	HOW NOT TO BE ONE FOOT IN THE GRAVE	preventive healthcare
61	Grupa Sanofi	RARE DISEASES ARE COMMON	preventive healthcare
62	Grupa Sanofi	SM – Fight for yourself	preventive healthcare
63	Headlines Porter Novelli	Known experts	social campaign
64	Henkel Polska Sp. z o.o.	Let's go and help	charitable and benevolent efforts
65	Henkel Polska Sp. z o.o.	Shaping Futures	charitable and benevolent efforts
66	Henkel Polska Sp. z o.o.	Sustainability Ambassadors Program	education of children and the youth
67	HP Global Business Center Sp. z o.o.	Internship Program	employment creation and skills development
68	HP Global Business Center Sp. z o.o.	Postgraduate studies	employment creation and skills development
69	IBM	Employee volunteering programme	charitable and benevolent efforts
70	Idea Bank	Be Proud	development of entrepreneurship
71	Idea Bank	Business Coaches	development of entrepreneurship
72	Idea Bank	Enterprise Incubator	development of entrepreneurship
73	IKEA Retail	Happy community rooms	charitable and benevolent efforts
74	IKEA Retail	IKEA Katowice for Zimbardo Youth Center	charitable and benevolent efforts
75	IKEA Retail	Minigrants – IKEA Warsaw	charitable and benevolent efforts
76	IKEA Retail	Parent zone	charitable and benevolent efforts
77	Infosys BPO Poland	Christmas Charity Action	charitable and benevolent efforts
78	Infosys BPO Poland	Infosys Finance Campus	employment creation and skills development
79	ING Bank Śląski	Aleo – open e-commerce platform for companies	development of entrepreneurship

SOCIAL INVOLVEMENT AND LOCAL COMMUNITY DEVELOPMENT

No	Company	Practice	Category
80	ING Bank Śląski	Contemporary art available by Creative Commons licensing	culture and arts
81	ING Bank Śląski	Programme Corporate Readiness Certificate (CRC)	employment creation and skills development
82	iSCE sp. z o.o. (NOTJUSTSHOP™)	High five to Tyniecka	cause related marketing
83	Jerónimo Martins Polska S.A.	Biedronka stores chain and the duet of two well-known designers for DKMS Foundation	charitable and benevolent efforts
84	Jerónimo Martins Polska S.A.	Young designers for Biedronka	business-university collaboration
85	JUKI CENTRAL EUROPE Sp. z o.o.	“Sew it with JUKI” – free sewing workshops for woments and moms	education of adults
86	KGHM Polska Miedź S.A.	Eco-Health	charitable and benevolent efforts
87	KPMG	CSR Citi day	education of children and the youth
88	Kronopol Sp. z o.o.	Green Forest actively	charitable and benevolent efforts
89	Kronopol Sp. z o.o.	KronoRoll	charitable and benevolent efforts
90	LPP SA	LPP - City of Women	education of adults
91	LPP SA	LPP for Young Polish Fashion Designers	employment creation and skills development
92	Lubelski Węgiel “Bogdanka” S.A.	Marathon of Charity	charitable and benevolent efforts
93	Lubelski Węgiel “Bogdanka” S.A.	“Solidary Miners” Foundation	charitable and benevolent efforts
94	Lubelski Węgiel “Bogdanka” S.A.	Z. Gola Honorary Blood Donor Club	charitable and benevolent efforts
95	Luxoft Poland sp. z o.o.	Luxoft at Woodstock	employment creation and skills development
96	Luxoft Poland sp. z o.o.	Xmas Party for kids	charitable and benevolent efforts
97	mBank	mPower	education of children and the youth
98	mBank	The Young Talent Development Programme	employment creation and skills development
99	mBank	Tomorrow Belongs to Women	education of adults
100	Medicover Sp. z o.o.	The Medicover Foundation “PoZdro!” Polish Diabetes Prevention Programme	preventive healthcare
101	Microsoft	Hour of Code	education of children and the youth
102	NEUCA	Patients Support Programme	preventive healthcare
103	Nikon Polska Sp. z o.o.	Action (photo)education	education of children and the youth
104	Nowy Styl Sp. z o.o. (Grupa Nowy Styl)	Nowy Styl Group Charity Bal	charitable and benevolent efforts
105	NSG Group w Polsce	Pilkington Glass Screen – film workshops for children	charitable and benevolent efforts

SOCIAL INVOLVEMENT AND LOCAL COMMUNITY DEVELOPMENT

No	Company	Practice	Category
106	NSG Group w Polsce	Sport is healthy – NSG Group supports local athletes and sport events	charitable and benevolent efforts
107	Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.	GAZ-SYSTEM S.A. – partner of the “Academy of Energy”	employment creation and skills development
108	Orange Polska	Christmas gifts for the right purpose	charitable and benevolent efforts
109	Orange Polska	Donation programme	charitable and benevolent efforts
110	Orange Polska	E-volunteering portal	charitable and benevolent efforts
111	Orange Polska	Social gamification in Orange Studios	charitable and benevolent efforts
112	Orange Polska	#SuperCoders	education of children and the youth
113	OTTO Polska Sp. z o.o.	X days to Sochi 2014	charitable and benevolent efforts
114	PEKAES SA	“CSR – 10 /10”	charitable and benevolent efforts
115	Pelion S.A.	Introduction to career	employment creation and skills development
116	Pelion S.A.	Master Cheerleader Competition	charitable and benevolent efforts
117	Pelion S.A.	Night of Museums	charitable and benevolent efforts
118	Pelion S.A.	Urtica for Children	charitable and benevolent efforts
119	PGE Polska Grupa Energetyczna S.A.	Atom for Science – cooperation with the academic for the development of knowledge on nuclear energy	business-university collaboration
120	PGE Polska Grupa Energetyczna S.A.	Current my safe friend	education of children and the youth
121	PGE Polska Grupa Energetyczna S.A.	Energy Backpack for children	charitable and benevolent efforts
122	PGE Polska Grupa Energetyczna S.A.	“Pan Piorunek” and “Eksperymenty” – a new way of education for young people	education of children and the youth
123	PGE Polska Grupa Energetyczna S.A.	SOS Philippines – I will give a House	charitable and benevolent efforts
124	PGE Polska Grupa Energetyczna S.A.	We develop knowledge of the energy from an early age	education of children and the youth
125	PGNiG Obrót Detaliczny sp. z o.o.	Ecological Week in primary schools	education of children and the youth
126	PGNiG Obrót Detaliczny sp. z o.o.	Educational project entitled “Schools for Sustainable Development”	education of children and the youth
127	PGNiG Obrót Detaliczny sp. z o.o.	Shale gas almost no secrets – Geological workshops	education of children and the youth
128	PGNiG Obrót Detaliczny sp. z o.o.	The academy of a safe preschooler	charitable and benevolent efforts
129	PGNiG TERMIKA SA	Back to school	charitable and benevolent efforts
130	PGNiG TERMIKA SA	Educational trail	charitable and benevolent efforts

SOCIAL INVOLVEMENT AND LOCAL COMMUNITY DEVELOPMENT

No	Company	Practice	Category
131	PGNiG TERMIKA SA	Open day	a good neighbor
132	PKO Bank Polski	Charity actions "Run for"	charitable and benevolent efforts
133	PKO Bank Polski	School Card	education of children and the youth
134	PKP S.A.	Decreasing the scale of homelessness at railway stations and its surroundings	supporting non-governmental organizations
135	PKP S.A.	PKP Group Foundation	charitable and benevolent efforts
136	POLPHARMA	National Educational Programme "Prepare for a shock"	preventive healthcare
137	Polska Spółka Gazownictwa sp. z o.o.	A movie theatre in a gas tank	culture and arts
138	Polska Spółka Gazownictwa sp. z o.o.	In the service of safety. The cooperation of the State Fire Service and the Polish Gas Company	education of adults
139	Polska Spółka Gazownictwa sp. z o.o.	Show that you remember. Pin the national ribbon!	charitable and benevolent efforts
140	Polski Koncern Naftowy ORLEN SA	Art competition for PKN ORLEN christmas card illustration	charitable and benevolent efforts
141	Polski Koncern Naftowy ORLEN SA	Business and science – innovative cooperation for the benefit of development	business-university collaboration
142	Polski Koncern Naftowy ORLEN SA	Charity campaign sales staff PKN ORLEN	charitable and benevolent efforts
143	Polski Koncern Naftowy ORLEN SA	Charity race – the day before ORLEN Warsaw Marathon	charitable and benevolent efforts
144	Polski Koncern Naftowy ORLEN SA	Peer assistance in difficult life situations	charitable and benevolent efforts
145	Polski Koncern Naftowy ORLEN SA	We Train. We Help	charitable and benevolent efforts
146	Polskie Górnictwo Naftowe i Gazownictwo SA	Be visible, be safe	road safety
147	Polskie Górnictwo Naftowe i Gazownictwo SA	Create a garden	charitable and benevolent efforts
148	Polskie Górnictwo Naftowe i Gazownictwo SA	Educational Project "Geotalent"	education of children and the youth
149	Polskie LNG S.A.	Fund for Local Initiatives	charitable and benevolent efforts
150	Polskie LNG S.A.	Safe City program	education of adults
151	Procter & Gamble Polska	Christmas Tree of Dreams	charitable and benevolent efforts
152	Procter & Gamble Polska	Polish Olympic Hopefuls	charitable and benevolent efforts
153	PZU	Say STOP to the Reckless Driver You Love	road safety
154	Renault Polska	Renault Handisport Team	fitness and sports
155	Sela Sp. z o.o.	Security greatest value	education of adults
156	Shell Polska	Road safety for children	road safety
157	SMG/KRC Poland HR Region Południowy Sp. z o.o.	Career for start	employment creation and skills development
158	SSIL Research and Consulting	YOUNG EXPERTS GROUP	employment creation and skills development

SOCIAL INVOLVEMENT AND LOCAL COMMUNITY DEVELOPMENT

No	Company	Practice	Category
159	Stanley Black & Decker Polska	CHRISTMAS HELP	charitable and benevolent efforts
160	Tesco Polska Sp. z o.o.	GAMEFICATION IN YOUNG PEOPLE EDUCATION	education of children and the youth
161	Tesco Polska Sp. z o.o.	MEET THE CLOSE NEIGHBOUR	a good neighbor
162	Tesco Polska Sp. z o.o.	Partnership between Tesco Foundation and Happy Kids Foundation	charitable and benevolent efforts
163	Tesco Polska Sp. z o.o.	Santa Claus event with Tesco staff	charitable and benevolent efforts
164	Tesco Polska Sp. z o.o.	Tesco Foundation Grant project "Talents workshops"	charitable and benevolent efforts
165	Tesco Polska Sp. z o.o.	Youth Academy	education of children and the youth
166	TK Maxx	The strategic partnership of Academy of the Future programme. Cross-sectoral cooperation to support education and better start in life children at risk of social exclusion in Poland	charitable and benevolent efforts
167	T-MOBILE POLSKA S.A.	Collect nuts to help children!	charitable and benevolent efforts
168	T-MOBILE POLSKA S.A.	Safe way – education campaign with Gazeta Prawna	road safety
169	Totalizator Sportowy	Cumulation of Activity	fitness and sports
170	Totalizator Sportowy	Scholarship to the medal	charitable and benevolent efforts
171	TRI (Poland)	Your path to career	employment creation and skills development
172	Unilever Polska	Lipton plays with WOŚP	cause related marketing
173	Unilever Polska	Love Your Heart Campaign – Flora proactiv	preventive healthcare
174	Unilever Polska	Perfect Bathroom	charitable and benevolent efforts
175	Unilever Polska	Unilever Future Leaders Programme	employment creation and skills development
176	UPC Polska	Think Big	development of entrepreneurship
177	Volkswagen Motor Polska sp. z o.o.	Cooperation with college/ university	business-university collaboration
178	Volkswagen Motor Polska sp. z o.o.	Engines education	education of children and the youth
179	Volkswagen Motor Polska sp. z o.o.	Project "Graduate"	employment creation and skills development
180	Volkswagen Motor Polska sp. z o.o.	Mechatronics-project	employment creation and skills development
181	Volkswagen Motor Polska sp. z o.o.	Working at the Memorial	education of adults
182	Volkswagen Motor Polska sp. z o.o.	VWolontariat	charitable and benevolent efforts
183	Volkswagen Poznań	Practical studies	employment creation and skills development
184	Volkswagen Poznań	Vocational education	employment creation and skills development

SOCIAL INVOLVEMENT AND LOCAL COMMUNITY DEVELOPMENT

No	Company	Practice	Category
185	Wawel SA	Become the Helper of St.Nicholas	charitable and benevolent efforts
186	Y-Consulting	Mentoring&Training Programme For Young Entrepreneurs	employment creation and skills development
187	Y-Consulting	Y-generation Development Program – Internship Program	employment creation and skills development

SOCIAL INVOLVEMENT AND LOCAL COMMUNITY DEVELOPMENT

ABOUT THE RESPONSIBLE BUSINESS FORUM

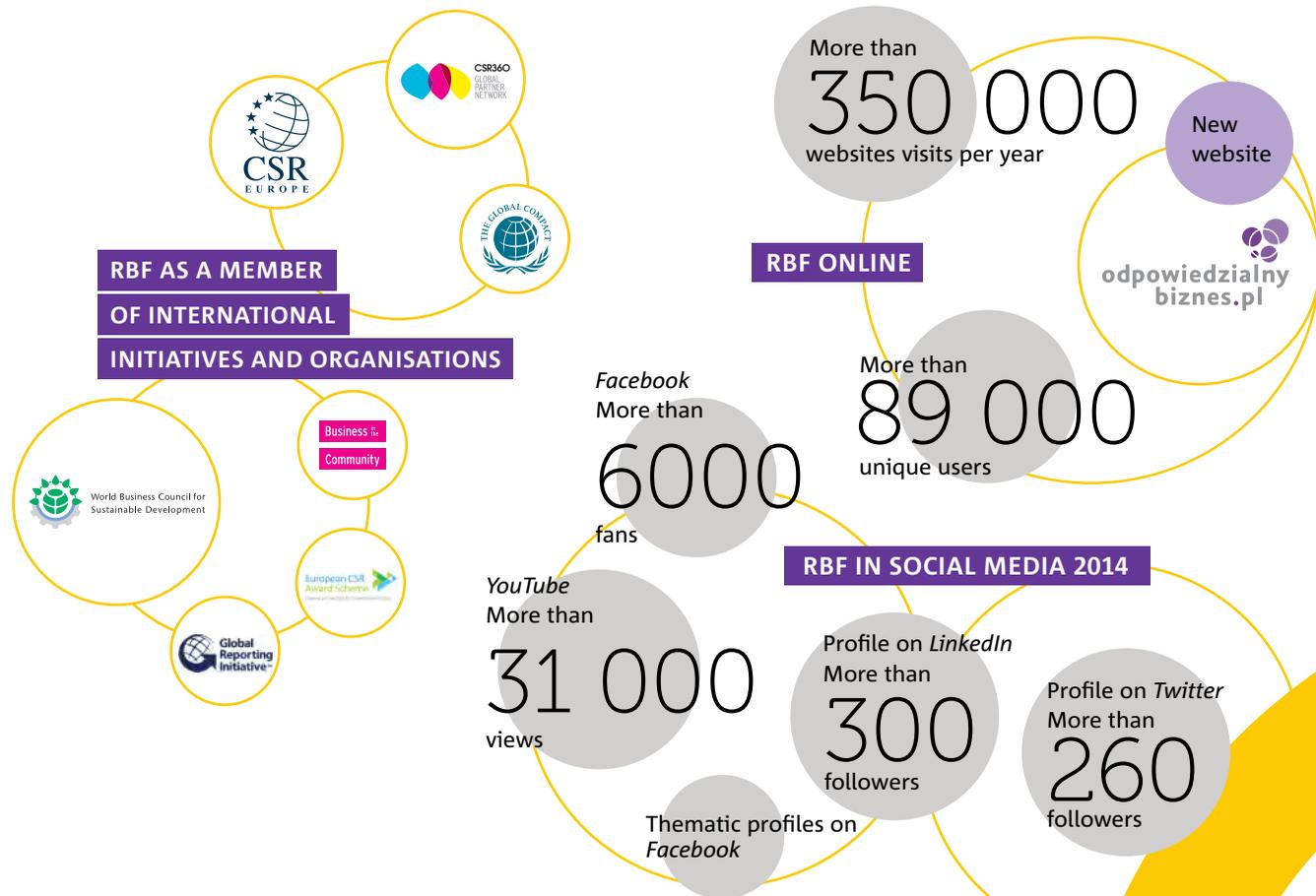


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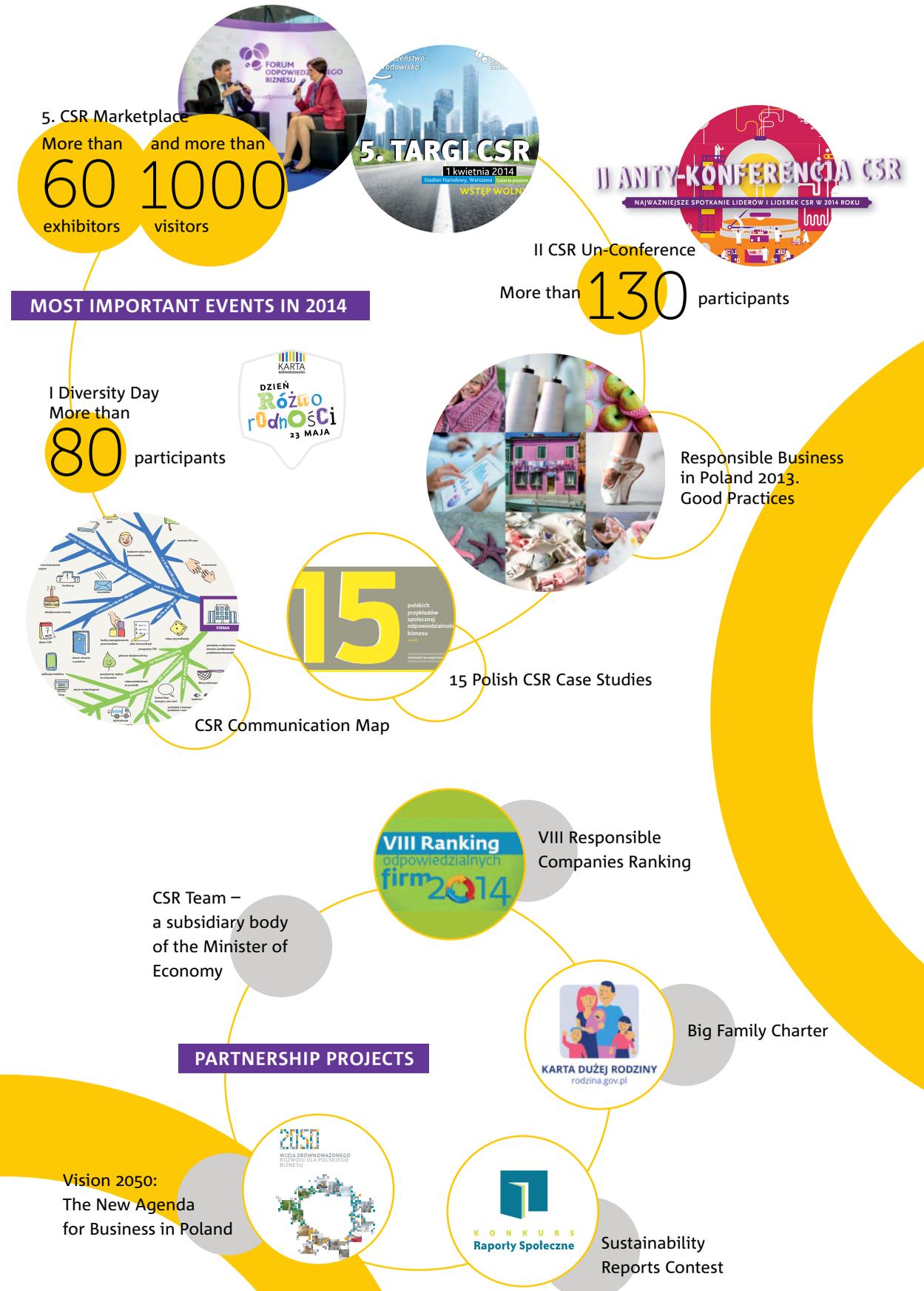
15 years on the market

RESPONSIBLE BUSINESS FORUM
 IS THE OLDEST AND LARGEST NON-GOVERNMENTAL
 ORGANISATION IN POLAND DEALING WITH ALL ASPECTS
 OF CORPORATE SOCIAL RESPONSIBILITY

The Forum is a think-and-do-tank, advocating responsible business principles and taking the company's environmental and social impact into account. We are a platform of cooperation and dialogue, setting new trends and directions in the area of corporate social responsibility and sustainable development in Poland.



ABOUT THE RESPONSIBLE BUSINESS FORUM



ABOUT THE RESPONSIBLE BUSINESS FORUM



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PARTNERSHIP PROGRAMME

is a comprehensive collaborative programme involving the RBF and companies recognised as responsible business leaders, which contribute to spreading CSR ideas in Poland through their commitment and activities.

Strategic Partner

– A company seeking to share its experience in the field of responsible business, which undertakes to support the development of the CSR idea in the long-term and to develop its related activities.

Cooperation with:

48

Strategic Partners

IN 2014

Cooperation with:

11

Supporting Partners

Supporting Partner

– A company or institution which supports the RBF in professional and efficient management of the association, providing it with tools or services.

Knowledge and experience

16

educational meetings:
workshops,
meetings
with experts

Good practices' promotion

3

publications,
newsletters,
webinars

Networking
and integration



PARTNERSHIP PROGRAMME IN 2014



ABOUT THE RESPONSIBLE BUSINESS FORUM



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DIVERSITY CHARTER

is an international initiative promoted by the European Commission, present in 12 EU countries .
More than 6,000 employers across the European Union have already signed the Charter.

Since 2012 Diversity Charter in Poland, coordinated by Responsible Business Forum, helps employers create friendly workplaces.

DIVERSITY CHARTER IN POLAND

– More than **100** signatories

- conferences
- publications
- training and expert meetings
- researches



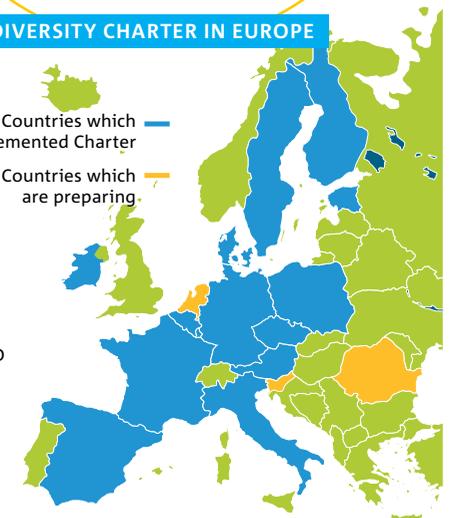
>> 22nd of May 2014, Warsaw, Diversity Day

MORE THAN
7,1 tys.
SIGNATORIES
IN EUROPE

14
COUNTRIES
WHICH IMPLEMENTED
CHARTER

DIVERSITY CHARTER IN EUROPE

Countries which implemented Charter
Countries which are preparing



Polish Diversity Charter belongs to the European Platform of Diversity Charters coordinated by DG Justice, European Commission.

DIVERSITY CHARTER IN POLAND IN 2014

HONORARY PATRONAGE



MEDIA PATRONAGE



MAIN PARTNER



COMPANIES PARTICIPATING IN THE EDUCATIONAL PROGRAMME OF THE DIVERSITY CHARTER IN 2015



ABOUT THE RESPONSIBLE BUSINESS FORUM

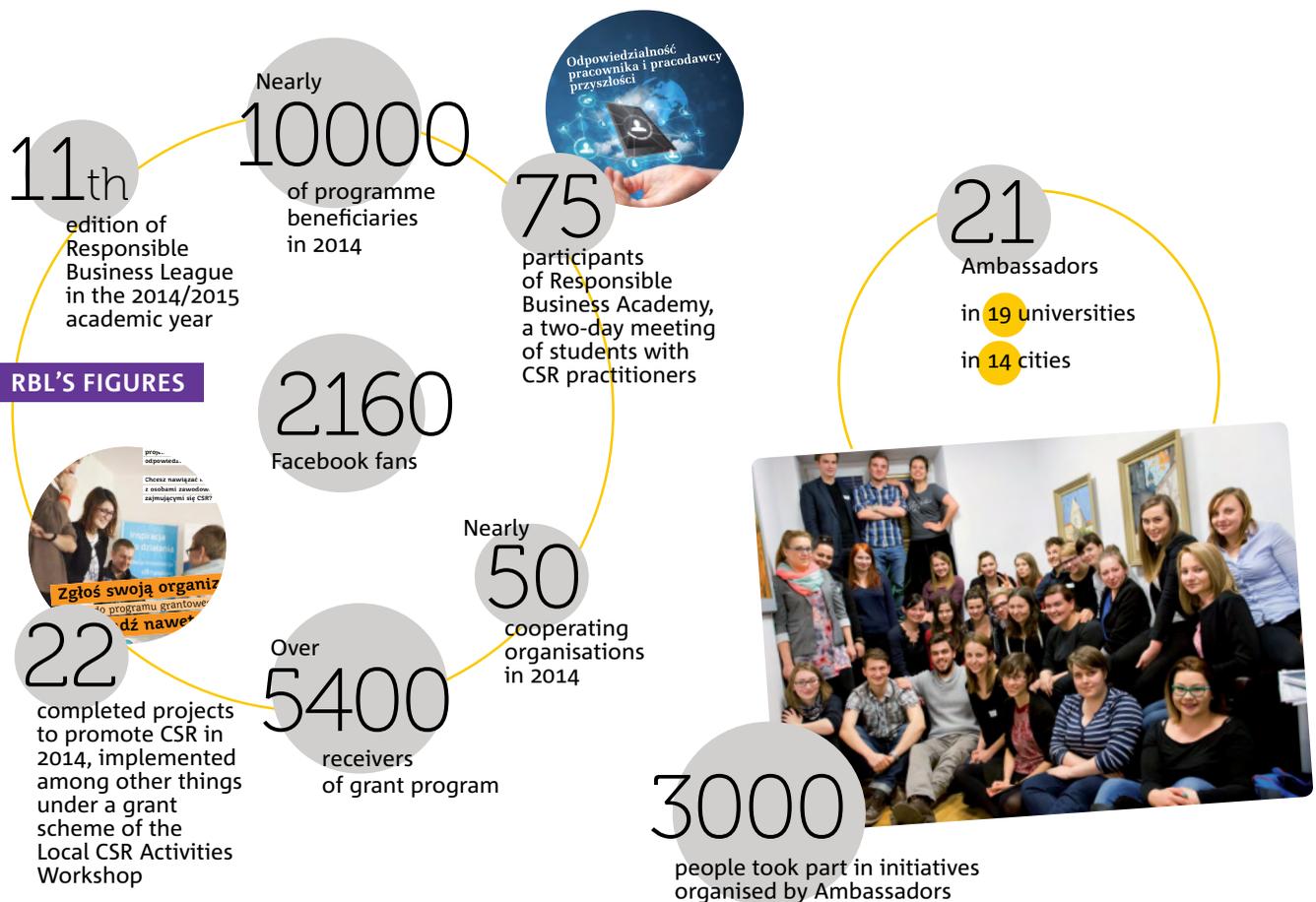


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RESPONSIBLE BUSINESS LEAGUE

is a partnership educational programme addressed to students and student organisations with an aim of creating new innovators, managers and leaders of change. It provides a platform for exchanging knowledge and experience between CSR practitioners and young people. It is also a tool for building social awareness about CSR, and a place of action and energy.



RESPONSIBLE BUSINESS LEAGUE IN 2014

PARTNERS



HONORARY PATRONAGE



MEDIA PARTNERS



www.responsiblebusiness.pl



STRATEGIC PARTNERS



SUPPORTING PARTNERS

