LACROIX

CSR Start-Up Guide

Guidance to help LACROIX suppliers define and implement an ambitious CSR approach.

CONTENTS

INTRODUCTION TO THE GUIDE

Purpose

We recognize that for many of our suppliers, particularly the small and medium sized enterprises (SMEs) with whom we partner, conforming to growing environmental and social requirements remains a difficult task.

The purpose of this guide is to provide you with practical guidance, alongside tools and resources, to help you launch your CSR journey or fill gaps in your existing strategies. In addition, it builds on the compliance expectations and priority areas found in our Code of Conduct, including:

● **Human rights & Working conditions**

● **Health & Safety**

● **Environment**

Structure

This guide aims to help you understand the importance of these issues, our expectations and ideas for how to get started. For each topic, we provide:

• **Practical recommendations**
  of actions and steps to take, complemented by available tools and resources.

• **Relevant questions**
  assessing your own policies, actions and implemented management systems, that our suppliers should be able to answer.

• **Key performance indicators (KPIs)**
  to help you monitor and evaluate your performance in a relevant way.

We hope that this guide encourages our suppliers to contribute to the ecological transition and create positive impact with us!

This guide is not intended to be an exhaustive approach nor to substitute for professional advice, but rather to serve as a complementary resource that can be used to spark internal discussion and reflection

CORPORATE SOCIAL RESPONSABILITY

Why does **corporate social responsibility** matter?

THE BUSINESS CASE OF increasing positive social and environmental impact:

Corporate social responsibility (CSR) is defined by United Nations Industrial Development Organization (UNIDO) as "a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with stakeholders"[1].

[1] What is CSR?, UNIDO

A comprehensive CSR strategy is comprised of three pillars: **environmental, social and economic.**
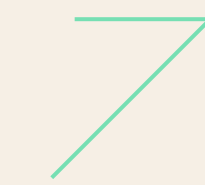
It demonstrates the company's external and internal commitment to people, planet and profit, or the "triple-bottom line".

For more information, read the UN Global Compact's Guide to Corporate Sustainability

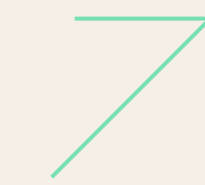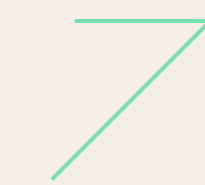**Gain competitive advantage** by meeting stakeholders' growing expectations, particularly customers.

Boost **long-term profitability** by reducing costs and risks.

Improve **reputation** and increase **company value.**

Boost **employee retention** and **attract young talent**

LACROIX *POSITIVE* *IMPACT* STRATEGY

We do not believe that the solution to the ecological crisis is purely technological,
but we are convinced that **technology is essential** to meeting environmental and societal challenges.
We are committed to useful and eco-designed technology.
To meet these challenges and contribute to the ecological transition,
LACROIX has defined a **positive impact strategy** comprising 4 major commitments and 11 priorities:

GROW POSITIVE-IMPACT BUSINESS

Focus on
positive impact solutions

-

Create sustainable
business models

DESIGN ECO-EFFICIENT SOLUTIONS

Eco-design
our products

-

Develop plain
digital solutions

RUN SUSTAINABLE OPERATIONS

Reduce our greenhouse
gas emissions

-

Limit other environmental impacts

-

Improve practices
in our supply chain

COMMIT TO OUR PEOPLE AND ACT LOCALLY

Care & share

-

Empower our people

-

Promote diversity and equity

-

Act local

LACROIX RESPONSIBLE PURCHASING POLICY

At LACROIX, we are taking important steps to accelerate the responsible business practices in our supply chain in alignment with the 3rd priority of our 3rd commitment: **"Improving practices in our supply chain"**. With this approach, we want to ensure that the environment, as well as the rights, physical and moral integrity and dignity of every individual, are respected in our supply chain.

We believe that responsible supply chains build the foundation for addressing the current environmental and social challenges.
With a presence in 13 countries and a supply chain comprising over 3,000 actors, the success of LACROIX's positive impact strategy requires the ongoing support and **commitment of its partners**.

Our **Responsible Purchasing Policy** has 3 major objectives:
- Contribute to the overall performance of LACROIX by creating sustainable value and ensuring the availability of our products and services at the best total cost.
- Build balanced relationships with our suppliers and contribute to the creation of ethical and responsible supply chains.
- Improve the environmental and social performance of our suppliers, in particular by helping them to reduce their carbon footprint, develop eco-designed solutions and improve working conditions for their employees.

Find out more about our
Responsible Purchasing policy.

EVALUATING OUR SUPPLIERS

To measure our performance, we have set ourselves **two key objectives** by 2025:

100% of our suppliers having signed our Supplier Code of Conduct

75% of our purchasing spent covered by a CSR assessment

The CSR assessment

is an evaluation tool that enables us to know the ambition, policies and objectives of our main suppliers on environmental, social and governance issues, and to monitor precisely the actions they implement and the results they achieve.
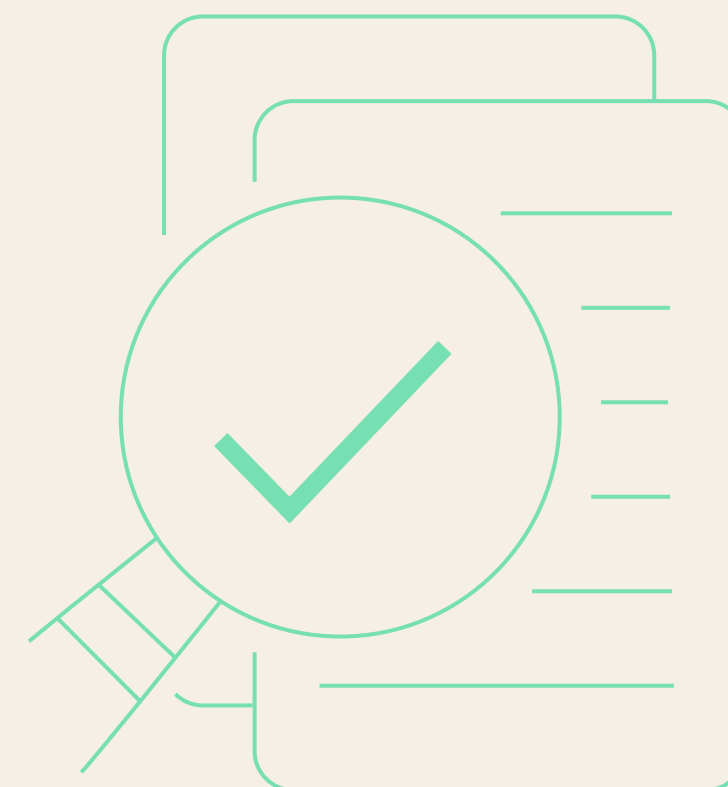
Strategic suppliers will be assessed on their environmental and social performance during the selection process and at least once a year thereafter.

These are some **questions** that can be found on the CSR assessment:

Do you have a public CSR strategy, including dated and quantified objectives?

What percentage of managers in your company are women?

Have you set targets for reducing your greenhouse gas (GHG) emissions? Are they public and validated by SBTi?

How do you monitor the frequency and severity of workplace accidents?

Have you taken strong measures in terms of eco-design of your products or, if you don't do the design, of your production processes (energy efficiency, electrification of processes, material savings...)?

BUILDING A CSR STRATEGY

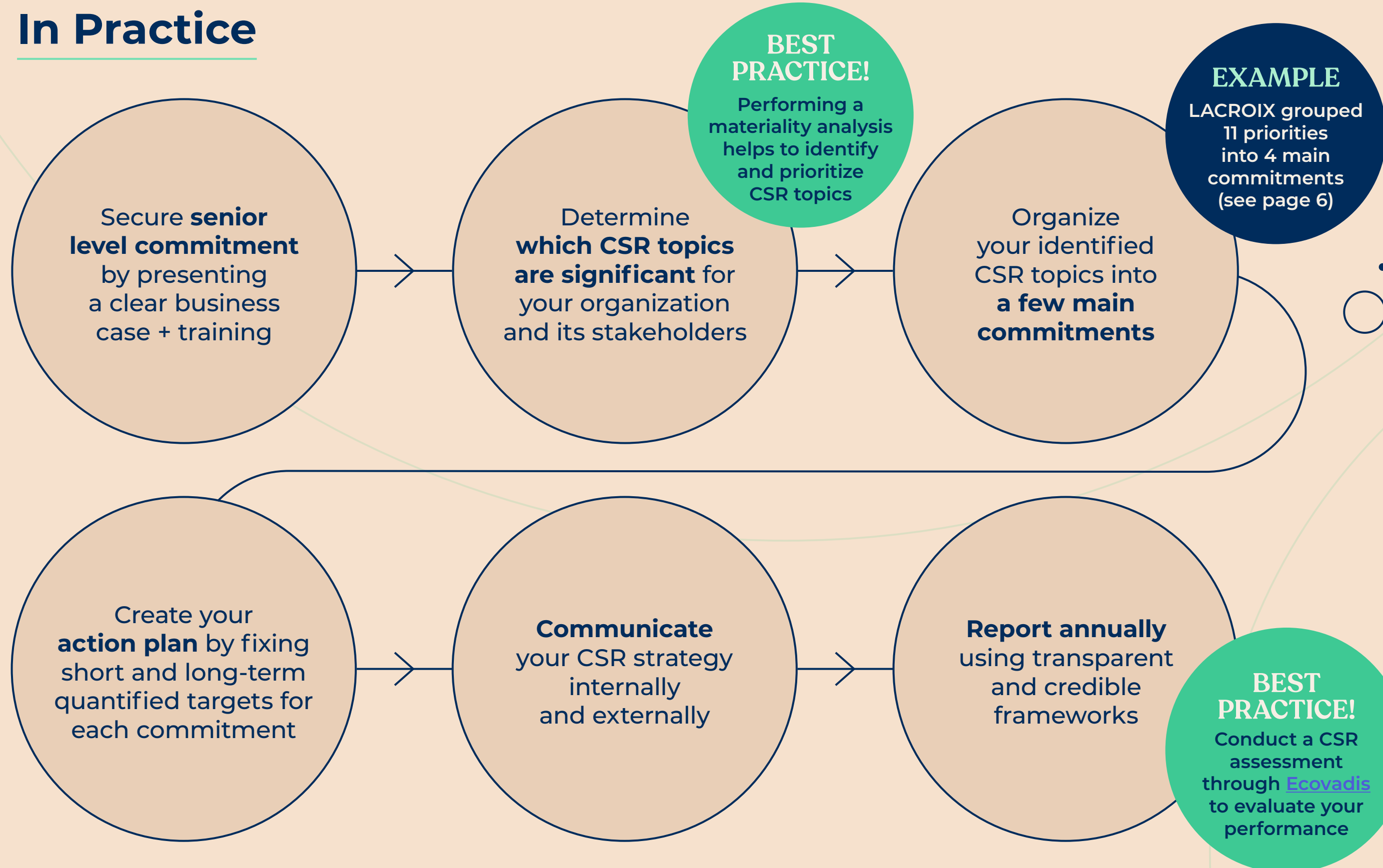## In Practice

Secure **senior level commitment** by presenting a clear business case + training

Determine **which CSR topics are significant** for your organization and its stakeholders

BEST PRACTICE! Performing a materiality analysis helps to identify and prioritize CSR topics

Organize your identified CSR topics into **a few main commitments**

EXAMPLE LACROIX grouped 11 priorities into 4 main commitments (see page 6)

Create your **action plan** by fixing short and long-term quantified targets for each commitment

Communicate your CSR strategy internally and externally

Report annually using transparent and credible frameworks

BEST PRACTICE! Conduct a CSR assessment through Ecovadis to evaluate your performance

Consult the INTA's guide to implementing and managing CSR programs

Consider enrolling in the ITO's introductory CSR e-learning course for SMEs

Self-assessment questions

What are the main CSR issues related to your activities (including upstream and downstream)?

What CSR goals have you set and how do you track your performance?

What are your current main CSR initiatives?

HUMAN RIGHTS & WORKING CONDITIONS

Why do **human rights & working conditions** matter?

All businesses have a responsibility to respect human rights, treat workers with dignity and respect, and guarantee decent working conditions across their operations.

Policies should be aligned with international standards such as the UN Guiding Principles on Business and Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work.

THE BUSINESS CASE FOR human rights and decent working conditions:
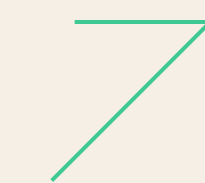
Boost **employee retention** and **attract young talents**, by showing your teams that you value their wellbeing and safety
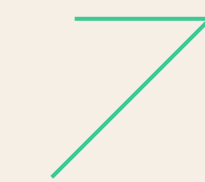
Manage legal risks by identifying policy gaps and by preventing adverse human rights risks
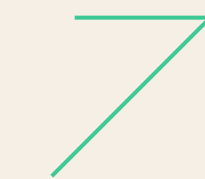
Meet stakeholders' expectations by demonstrating international good business practice
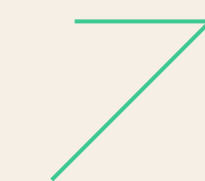
Increase trust and transparency along value chain

DEVELOPING A HUMAN RIGHTS POLICY

In Practice

Inform yourself on the **international human rights** standards to understand the issues at stake

BEST PRACTICE!
Use tools like the UHRI to map high-risk countries and industry sectors

Conduct a **risk assessment** to identify the key human rights risks and impacts associated with your business activity

Engage your stakeholders to ensure that their requirements and expectations are addressed

TIP!
Start by familiarizing yourself with the UN Guiding Principles on Business and Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work

Adopt a **policy commitment** in alignment with internationally recognized standards and **communicate** it internally and externally

Train your staff and your suppliers on the policy and the importance of respecting human rights in the workplace

Self-assessment questions

Are there any proven human rights risks in my value chain (in-house or upstream activities)?

Is my human rights policy communicated externally and internally?

Is my management trained on human rights risks?

Percentage of employees trained on human rights.

Percentage of suppliers who have signed your code of conduct.

Percentage of suppliers trained on human rights.

Number of human rights complaints filed through grievance mechanisms and corrective actions taken.

KPIs

Consult the UN Guiding Principles guide on How to Develop a Human Rights Policy for an overview of the fundamentals of human rights policy, the key steps and components, and a path to implementation. Consider joining your Global Compact Local Network for support

FOSTERING DIVERSITY, EQUITY, AND INCLUSION (DEI)
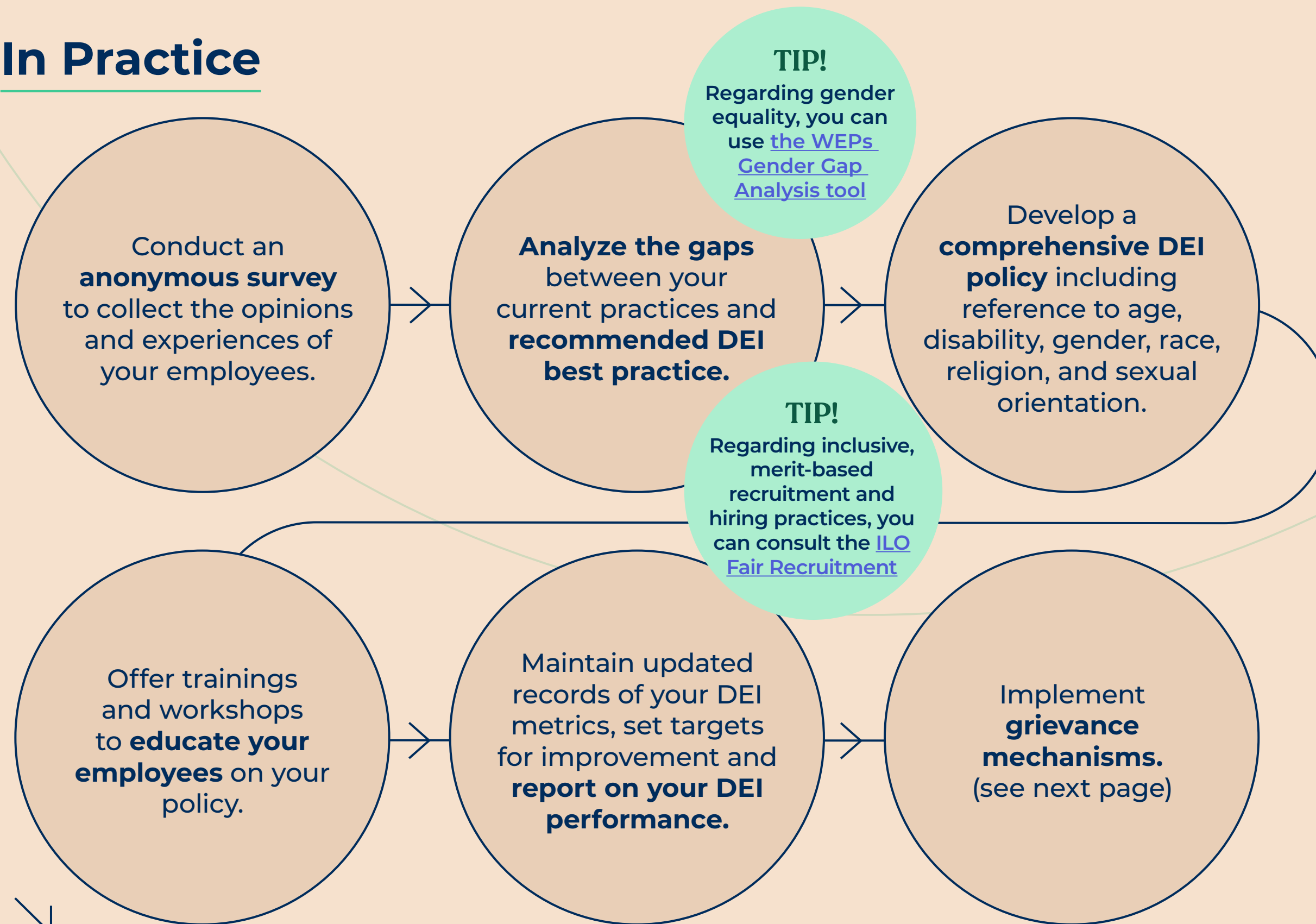
In Practice

Conduct an **anonymous survey** to collect the opinions and experiences of your employees.

Analyze the gaps between your current practices and **recommended DEI best practice.**

Develop a **comprehensive DEI policy** including reference to age, disability, gender, race, religion, and sexual orientation.

TIP!
Regarding gender equality, you can use the WEPs Gender Gap Analysis tool

TIP!
Regarding inclusive, merit-based recruitment and hiring practices, you can consult the ILO Fair Recruitment

Offer trainings and workshops to **educate your employees** on your policy.

Maintain updated records of your DEI metrics, set targets for improvement and **report on your DEI performance.**

Implement **grievance mechanisms.** (see next page)

Visit the UN Global Compact DEI page for definitions and resources

Self-assessment questions

Are there clear measures in place to prevent harassment and discrimination in the workplace (trainings, policies, etc.)?

How do I measure diversity, equity, and inclusion in my company?

Have I set specific targets to improve DEI performance?

Number of employees by ethnicity, gender, age, disability, etc.

Percentage of employees trained on issues of discrimination and harassment

Number of females holding management positions

Employee retention rate*

KPIs
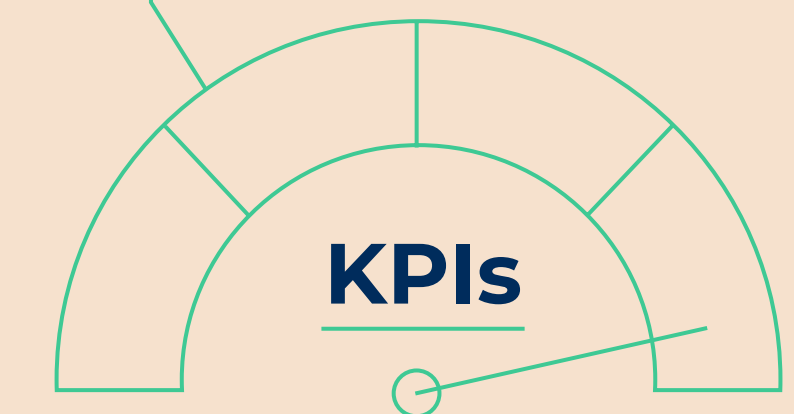
* = Number of employees remaining at end of time period
Total number of employees at beginning of time period

IMPLEMENTING GRIEVANCE MECHANISMS

In Practice

Develop a mechanism for employees to report problems or issues that may arise during their employment

Examples of workplace mechanisms include:
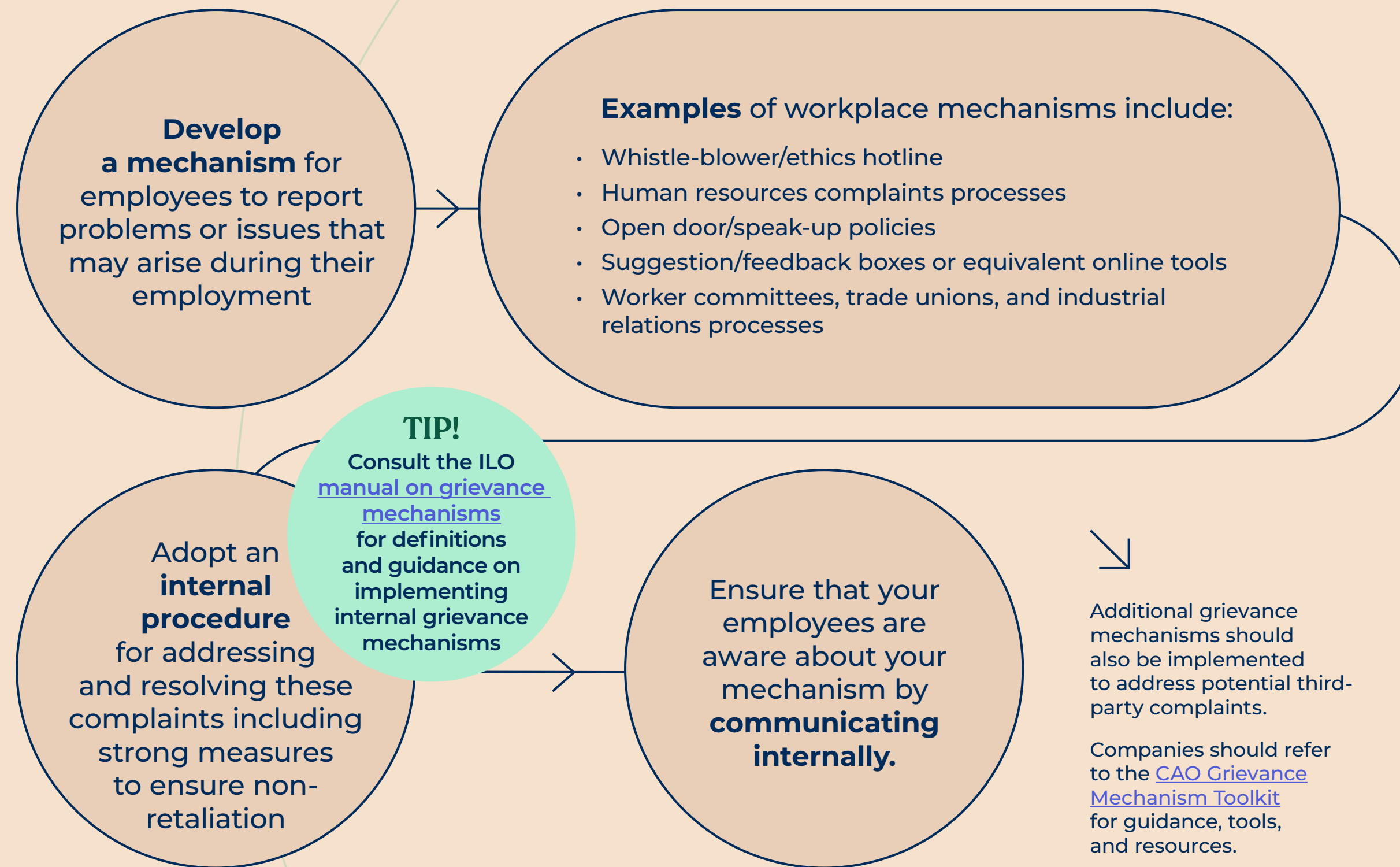
- Whistle-blower/ethics hotline
- Human resources complaints processes
- Open door/speak-up policies
- Suggestion/feedback boxes or equivalent online tools
- Worker committees, trade unions, and industrial relations processes

TIP!
Consult the ILO manual on grievance mechanisms for definitions and guidance on implementing internal grievance mechanisms

Adopt an **internal procedure** for addressing and resolving these complaints including strong measures to ensure non-retaliation

Ensure that your employees are aware about your mechanism by **communicating internally.**

Additional grievance mechanisms should also be implemented to address potential third-party complaints.

Companies should refer to the CAO Grievance Mechanism Toolkit for guidance, tools, and resources.

Self-assessment questions

Do I have a system in place for employees / third parties to raise health and safety concerns without reprisal?

Do I have an internal/external procedure in place to resolve grievances?

Are my grievance mechanisms anonymous and accessible?

Total number of grievances received

Average time taken to resolve grievances

Percentage of grievances resolved through agreed outcomes

KPIs

HEALTH
& SAFETY

Why does **health & safety** matter?

The health, safety and welfare of workers are essential to LACROIX.

Suppliers must provide and maintain a safe working environment and incorporate good health and safety management practices into their operations.

Recognized management systems such as ISO 45001 and the ILO Occupational Safety and Health Guidelines can be used as a reference.
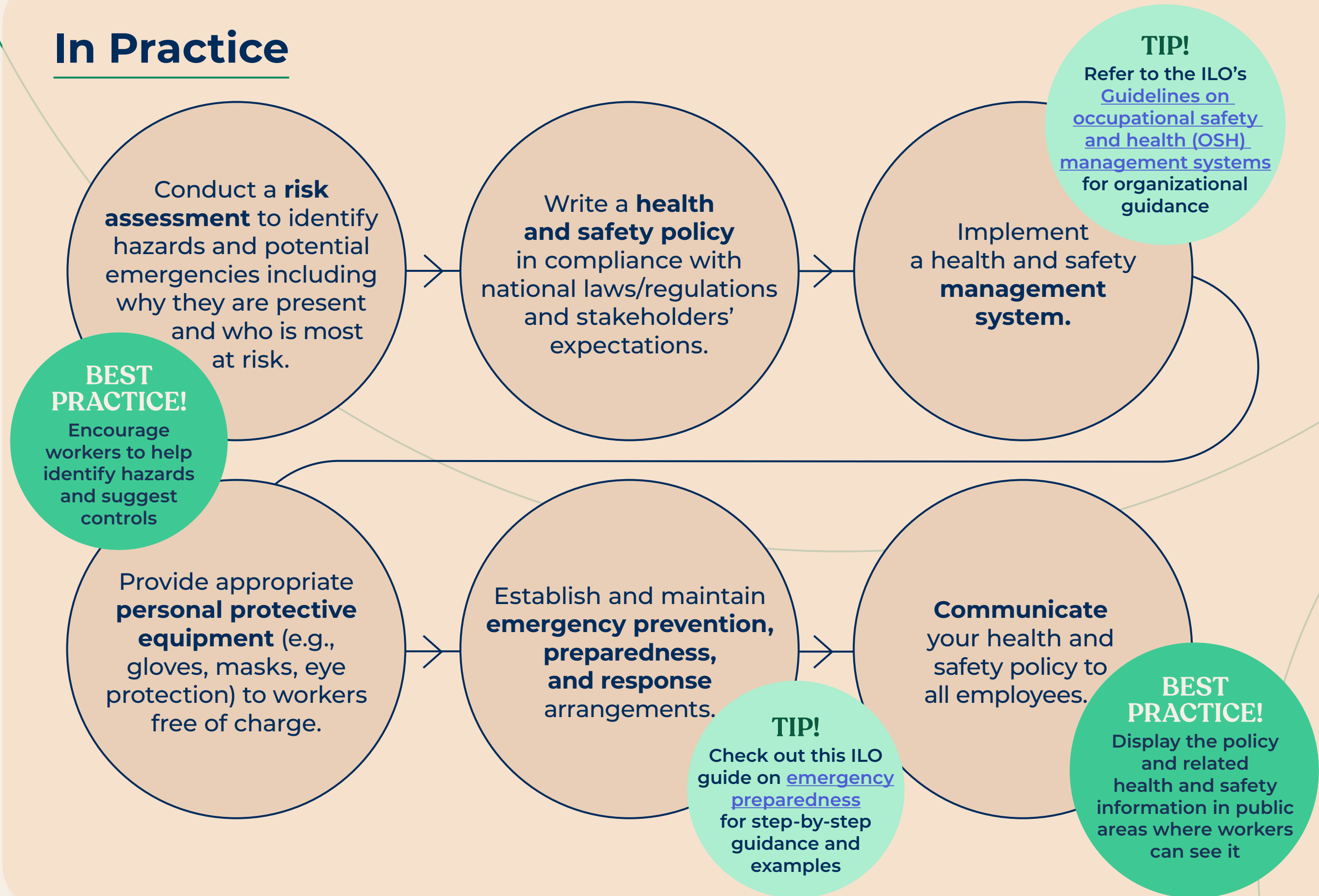
THE BUSINESS CASE FOR improving workplace health and safety:

Increase staff commitment and productivity, by showing them that you value their wellbeing and safety.

Reduce employee turnover and absenteeism.

Mitigate legal risk by preventing workplace injury and accidents.

Meet stakeholders' expectations by demonstrating good business practices.

LACROIX

PREVENTING HEALTH AND SAFETY RISKS

In Practice

Conduct a **risk assessment** to identify hazards and potential emergencies including why they are present and who is most at risk.

Write a **health and safety policy** in compliance with national laws/regulations and stakeholders' expectations.

Implement a health and safety **management system.**

BEST PRACTICE!
Encourage workers to help identify hazards and suggest controls

TIP!
Refer to the ILO's Guidelines on occupational safety and health (OSH) management systems for organizational guidance

Provide appropriate **personal protective equipment** (e.g., gloves, masks, eye protection) to workers free of charge.

Establish and maintain **emergency prevention, preparedness, and response** arrangements.

Communicate your health and safety policy to all employees.

TIP!
Check out this ILO guide on emergency preparedness for step-by-step guidance and examples

BEST PRACTICE!
Display the policy and related health and safety information in public areas where workers can see it

Self-assessment questions

Do I conduct workplace inspections to identify risks and hazards?

Do I provide PPE to my workers free of charge? How do I ensure its proper usage?

Does my company have a written health & safety policy, which complies with local laws, industry requirements, and international standards?
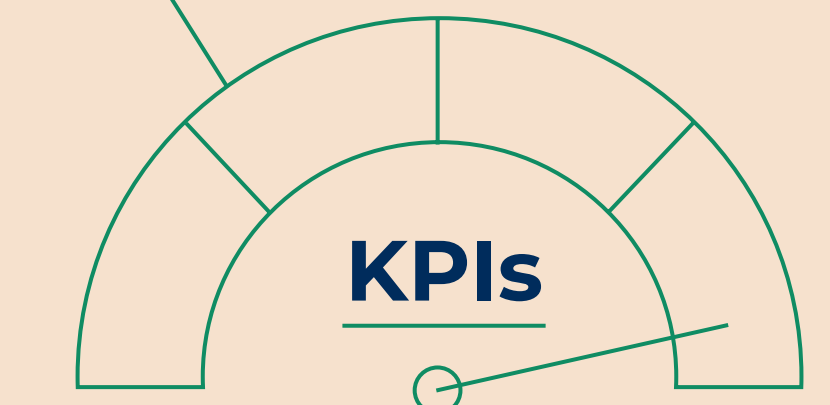
Number of completed/updated workplace risk assessments

Number of incident investigations and corrective actions taken

Number of health and safety audits/ inspections conducted

KPIs

TRAINING STAFF ON WORKPLACE HEALTH AND SAFETY

In Practice

Conduct a **training needs assessment** to identify gaps in health and safety knowledge.

BEST PRACTICE!
Conduct regular emergency procedure response exercises (e.g. fire drills)

Ensure all staff is trained on workplace safety including emergency action plans, fire prevention, and hazardous materials.
Also train staff to identify hazards and risks in the workplace and how to report safety concerns.

TIP!
Use this OSHA Training Requirements as a reference for some essential topics to cover in trainings

Provide **specialized trainings** for high-risk workers and activities.

Provide **operating manuals** and/or material handling procedures for workers

Document the training content and worker attendance to keep updated training records

Check out this OSHA Resource for Development and Delivery of Training to Workers for how to deliver effective health and safety training

Self-assessment questions

Do I train your workers on health and safety procedures?

Is health and safety information easily accessible to workers?

Do I practice emergency response procedures?

KPIs

Percentage of staff trained on workplace health and safety

Worker attendance rates to trainings
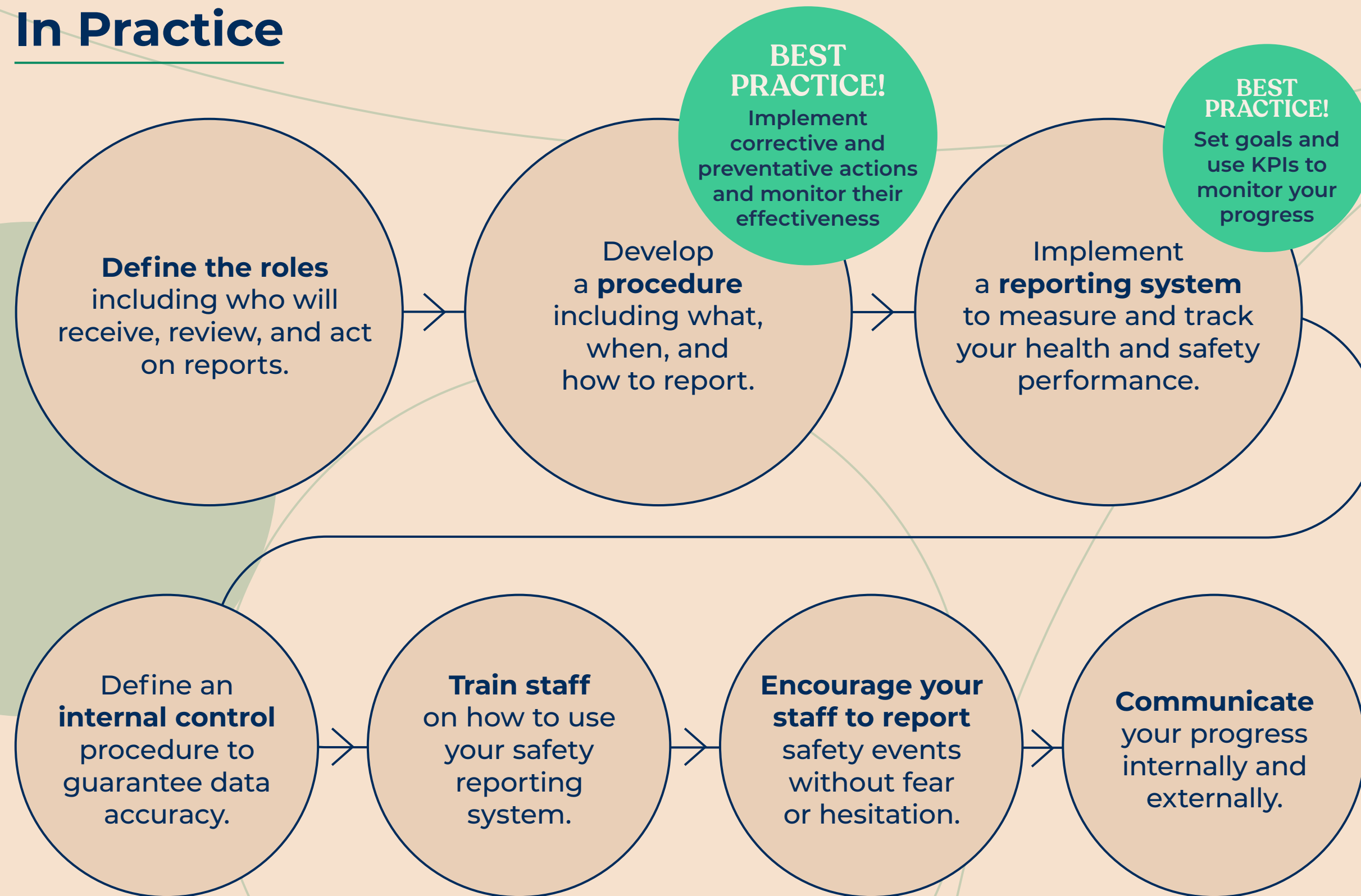
Total hours of training per employee

Number and types of emergency response exercises completed

REPORTING WORKPLACE ACCIDENTS AND INCIDENTS

In Practice

Define the roles including who will receive, review, and act on reports.

BEST PRACTICE! Implement corrective and preventative actions and monitor their effectiveness

Develop a **procedure** including what, when, and how to report.

BEST PRACTICE! Set goals and use KPIs to monitor your progress

Implement a **reporting system** to measure and track your health and safety performance.

Define an **internal control** procedure to guarantee data accuracy.

Train staff on how to use your safety reporting system.

Encourage your staff to report safety events without fear or hesitation.

Communicate your progress internally and externally.

↘ Consult this guide on how to calculate and interpret frequency, severity, and incident rate of workplace accidents

Self-assessment questions

Do I have a reporting system in place to track health safety indicators?

Is my staff trained on my safety reporting system?

Is my safety reporting system communicated internally and externally?
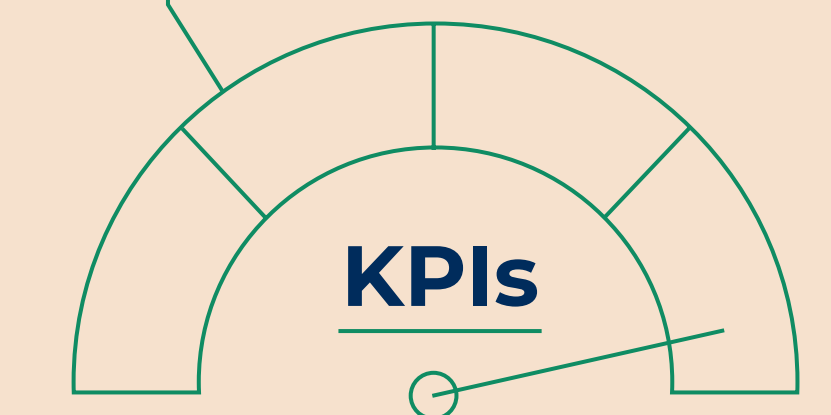
Frequency rate of work-related accidents*

Severity rate of workplace accidents**

Number of completed/revised workplace risk assessments

KPIs

* = $\dfrac{\text{Number of workplace accidents}}{\text{Total hours worked}}$ x 1,000,000

** = $\dfrac{\text{Total Days Lost due to workplace injuries}}{\text{Total hours worked}}$ x 1,000

ENVIRONMENT

Why does **environmental responsibility** matter?

According to the CDP, supply chain emissions are **11.4 times higher**, on average, than direct emissions from operations, making supply chain decarbonization efforts one of the most **critical** pathways towards achieving **net zero**[2].

[2] **CDP Global Supply Chain Report**

This section will focus on two main levers of environmental action:

- Decarbonization
- Ecodesign

THE BUSINESS CASE FOR
reducing your environmental impact

Meet stakeholders' expectations and win new markets by demonstrating responsible business practices.

Manage environmental risks and identify opportunities for positive impact

Compliance with impending mandatory reporting standards and/or recognition for early voluntary action.

Boost employee retention and attract young talents, by showing your teams that you take environmental issues into account

UNDERSTANDING GREENHOUSE GAS EMISSIONS

Decarbonization

Greenhouse gases refer to gases that trap heat in Earth's atmosphere and include **carbon dioxide** (CO_2), **methane** (CH_4), **nitrous oxide** (N_2O) and **fluorinated gases** (HFCs, PFCs and SF_6). The excess amount of GHGs emitted into the atmosphere by **human activities** is raising Earth's temperature at an **unprecedented** rate, resulting in **climate change**.

Scientists have made it clear that we need to reduce our greenhouse gas (GHG) emissions to avoid the **worst impacts** of climate change. This means **limiting the global temperature increase to 1.5°C** above pre-industrial levels by the end of this century, as outlined in the Paris Agreement.

Decarbonization is the process of reducing or eliminating GHG emissions, principally related to the burning of fossil fuels associated with energy, transport, industry and land use. To develop a decarbonization strategy, companies must start by **measuring their GHG emissions**. Emission sources are categorized into the following **three scopes**, dependent on ownership and control of the emission source:
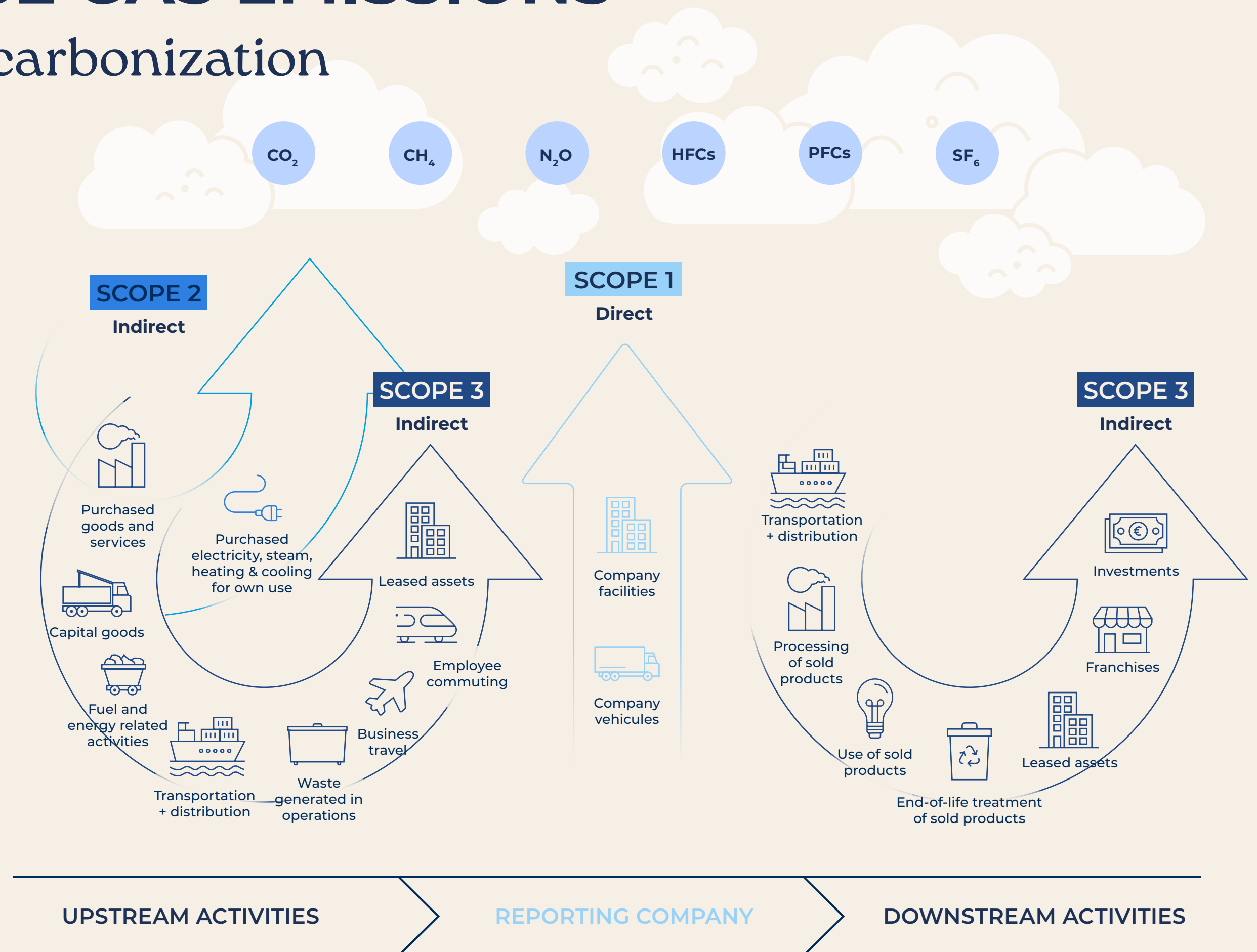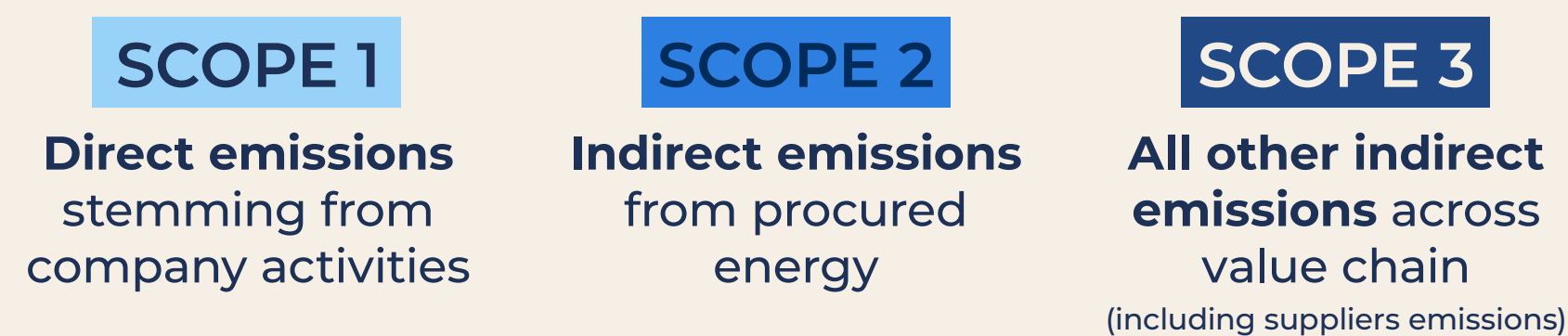
SCOPE 1
Direct emissions stemming from company activities

SCOPE 2
Indirect emissions from procured energy

SCOPE 3
All other indirect emissions across value chain
(including suppliers emissions)

CO_2 CH_4 N_2O HFCs   PFCs SF_6

SCOPE 2 — Indirect

SCOPE 1 — Direct

SCOPE 3 — Indirect

SCOPE 3 — Indirect

Purchased goods and services
Purchased electricity, steam, heating & cooling for own use
Leased assets
Capital goods
Fuel and energy related activities
Employee commuting
Business travel
Transportation + distribution
Waste generated in operations
Company facilities
Company vehicles
Transportation + distribution
Processing of sold products
Use of sold products
End-of-life treatment of sold products
Investments
Franchises
Leased assets

UPSTREAM ACTIVITIES   REPORTING COMPANY   DOWNSTREAM ACTIVITIES

Figure 1: Overview of GHG Protocol scopes and emission sources across value chain[2]

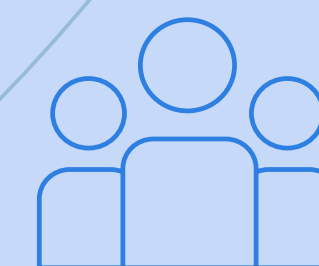# EXAMPLE: LACROIX'S CARBON FOOTPRINT FOR 2023

Global Results

3,61 M
tCO2e ± 7%

4.74 kg
of CO2/€CA

678
tCO2/FTE

≈

1,805,000
Paris / NY round trips

or

361,000
Average European citizens

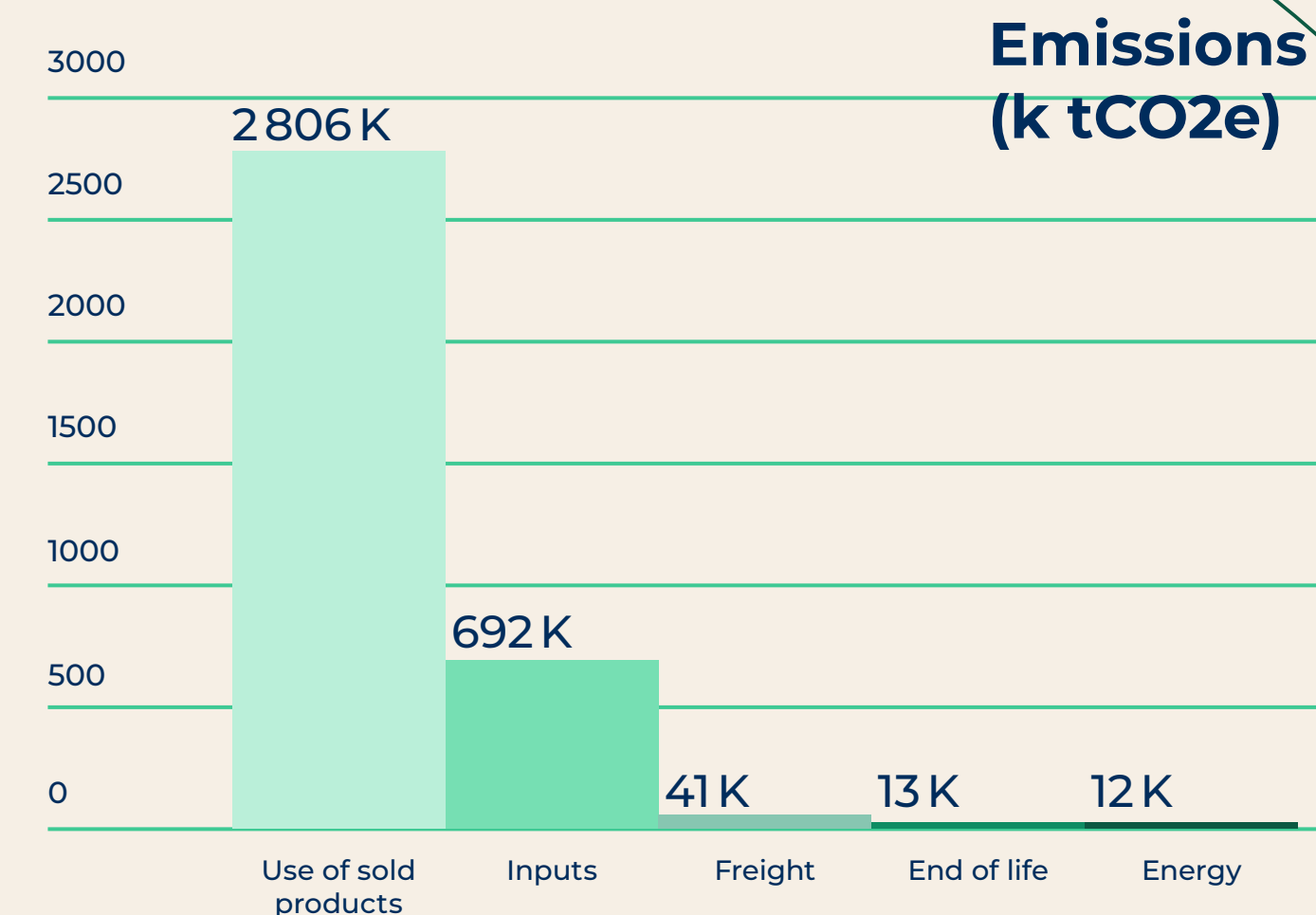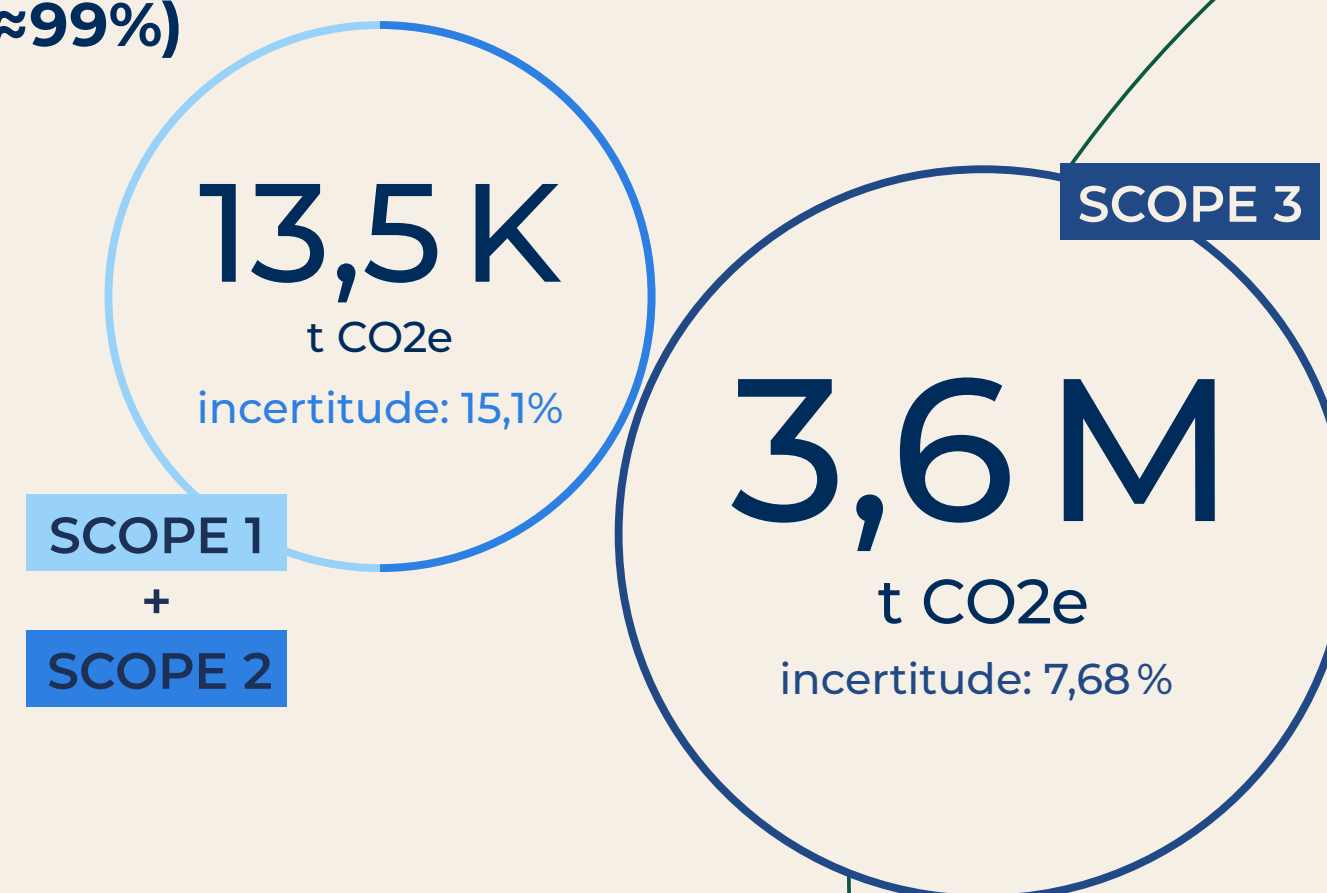**Almost all the emissions are indirect (Scope 3 ≈99%)**
They are generated upstream or downstream of the value chain, meaning they are dependent on our suppliers and our clients/sub-contractors.

Scope 1 and 2 emissions are mainly from electricity (80%) and fuel emissions (6%)
The emission factors depend on the country's energy mix.

Scope 3 emissions are mainly from the use of sold products (78% of emissions)
Which corresponds to the energy consumption of our products sold throughout their life cycle.

13,5 K
t CO2e
incertitude: 15,1%

SCOPE 1
+
SCOPE 2

SCOPE 3

3,6 M
t CO2e
incertitude: 7,68%

Emissions (k tCO2e)

2 806 K	Use of sold products
692 K	Inputs
41 K	Freight
13 K	End of life
12 K	Energy

MEASURING YOUR FOOTPRINT
Decarbonization

In Practice

We recommend following the GHG Protocol, which designed a comprehensive GHG accounting and reporting framework for companies measuring their emissions. There are two options for measuring your company's emissions:

OPTION 1
Do it yourself

You can follow the steps outlined by the GHG Protocol to calculate your organization's GHG emissions independently. Performing your own calculation is less expensive and an excellent learning technique.
Free calculation tools such as the SME Climate Hub's free Business Carbon Calculator exist to help SMEs measure their carbon footprint. For additional assistance, check out these training materials & webinars and calculation tools.

OPTION 2
Seek expert assistance

If you wish to have a more accurate overview of your organization's GHG inventory, we recommend seeking external assistance. While this option is more expensive, it is more accurate and less time consuming.
The cost of an ESG consultant depends upon the size of your business and the amount of support needed. The best option is to research sustainability consultants in your region or use this website for a directory of consultants.

CAUTION!
This approach is not a top-down approach but rather provides a broad overview

TIP!
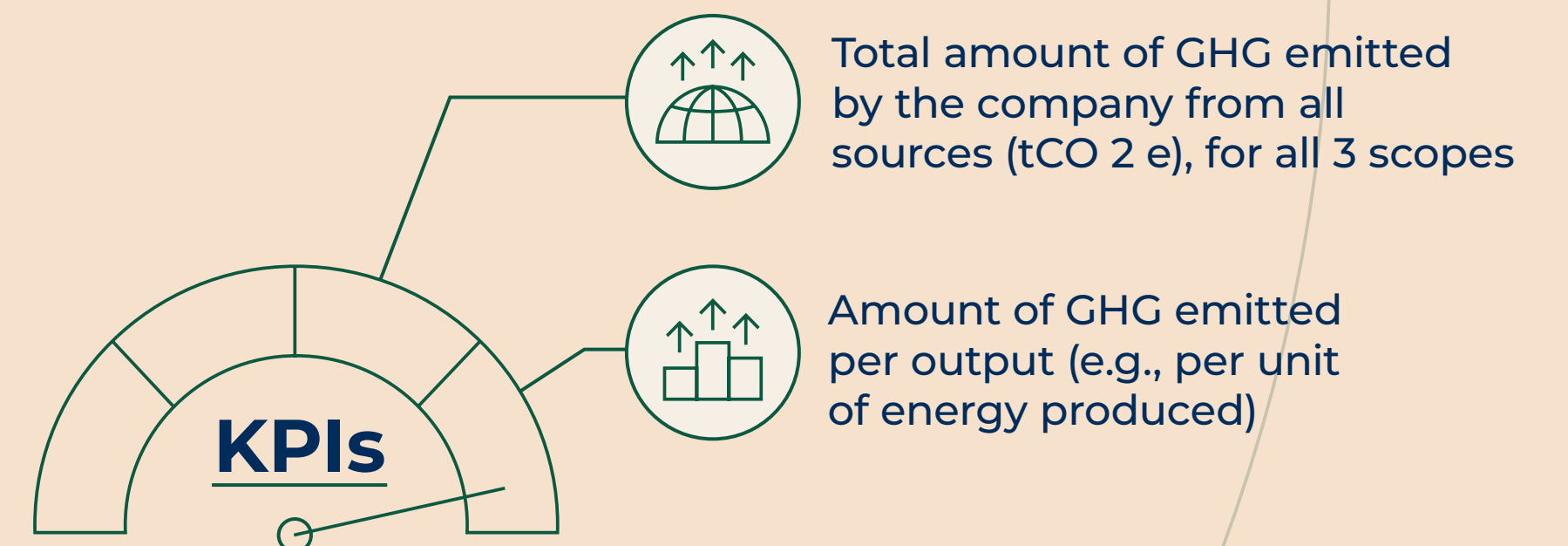Search for organizations that provide financial aid in your region, such as the ADEME in France.

Self-assessment questions

What methodology do I use to measure GHG emissions?

What are my major sources of emissions?

When was my last carbon footprint?

Total amount of GHG emitted by the company from all sources (tCO 2 e), for all 3 scopes

Amount of GHG emitted per output (e.g., per unit of energy produced)

KPIs

SETTING GHG REDUCTION TARGETS
Decarbonization

In Practice

After measuring your GHG emissions, you are in the right place to start setting emissions reduction targets. Reduction targets should be aligned with the goals of the Paris Agreement – limiting global temperature increase to 1.5°C. Here are two options for setting reduction targets:

OPTION 1
Set your own reduction targets

Reduction targets begin with a baseline year and monitor progress over time until reaching the emissions goal in the target year. Targets should follow specific carbon accounting and measurement standards (such as the GHG protocol) to track reductions over time. Separate targets should be set for scopes 1 and 2 on the one hand, and for scope 3 on the other. Consult this brief guide for target setting.

BEST PRACTICE! Communicate and report on your target and progress annually

OPTION 2
Set targets validated by SBTi

Science-based targets (SBTs) are the most ambitious and globally recognized reduction targets. The Science Based Targets initiative (SBTi) defines and promotes best practice in SBT setting. Find the step-by-step process for SMEs here.

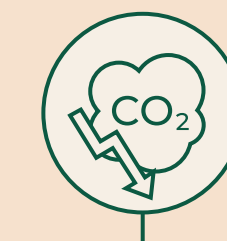**TIP!** Enroll in this free SBT E-learning Course

Self-assessment questions

Have I set informal or SBTi validated reduction targets?

Do my reduction targets include scope 3?

What are my GHG reduction detailed targets?

CO_2 Percentage reduction in scopes 1 and 2 emissions by target year compared with base year
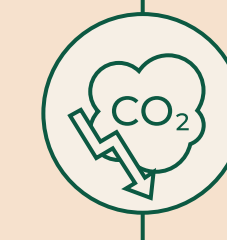
CO_2 Percentage reduction in scope 3 emissions by target year compared with base year

KPIs
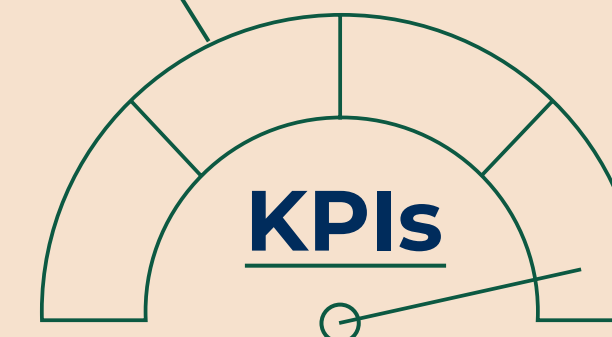
Example of LACROIX

LACROIX already set GHG reduction targets for scopes 1&2 (-42% by 2030 compared to 2021) and is in the process of defining targets for Scope 3, which will be submitted to SBTi by Q1 2025.

LACROIX

REDUCING YOUR ENERGY CONSUMPTION

Decarbonization

In Practice

Use this list to identify which of the **main energy-saving actions** have already been implemented.
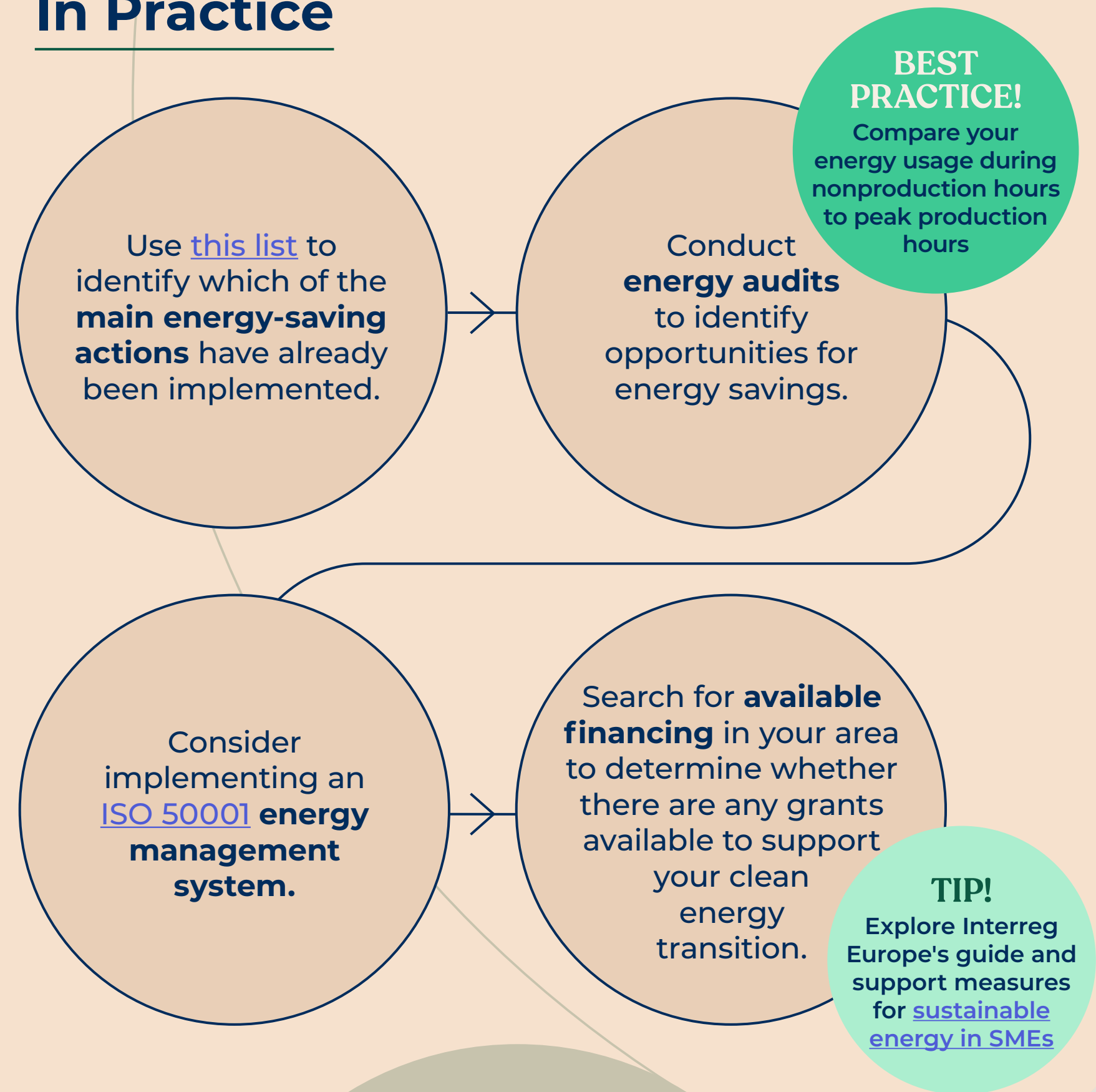
Conduct **energy audits** to identify opportunities for energy savings.

BEST PRACTICE!
Compare your energy usage during nonproduction hours to peak production hours

Consider implementing an ISO 50001 **energy management system.**

Search for **available financing** in your area to determine whether there are any grants available to support your clean energy transition.

TIP!
Explore Interreg Europe's guide and support measures for sustainable energy in SMEs
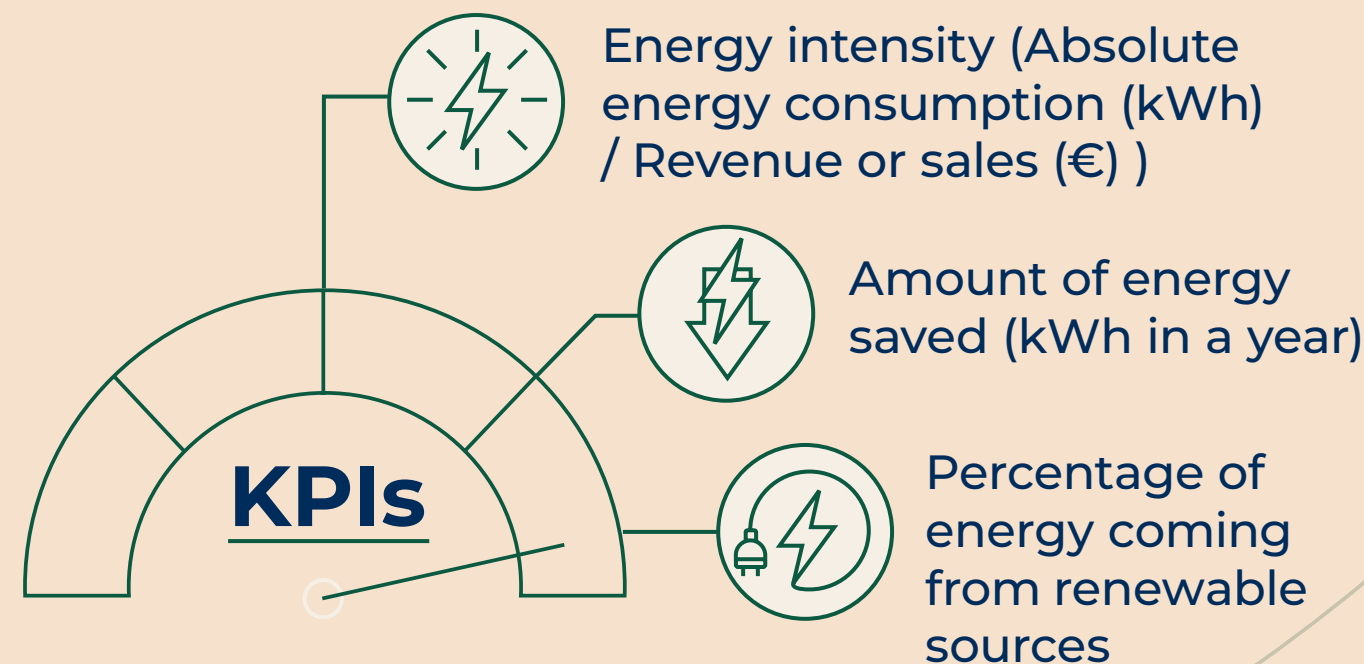
Self-assessment questions

What practices do I have in place to reduce my energy consumption?

Has my sites performed an energy audit?

How much of my energy consumption comes from renewable sources?

Energy intensity (Absolute energy consumption (kWh) / Revenue or sales (€))

Amount of energy saved (kWh in a year)

KPIs

Percentage of energy coming from renewable sources

Kaya Identity

$$\text{Greenhouse Gas Emissions} = \text{Population} \times \underbrace{\frac{\text{GDP}}{\text{Population}} \times \frac{\text{Energy}}{\text{GDP}}}_{\text{Consumption}} \times \underbrace{\frac{\text{Emissions}}{\text{Energy}}}_{\text{Technology}}$$

The Kaya Identity shows us that there are three main levers to reducing energy-related GHG emissions: **limiting consumption, efficiency** and **decarbonization.**

Here are some examples of actions :

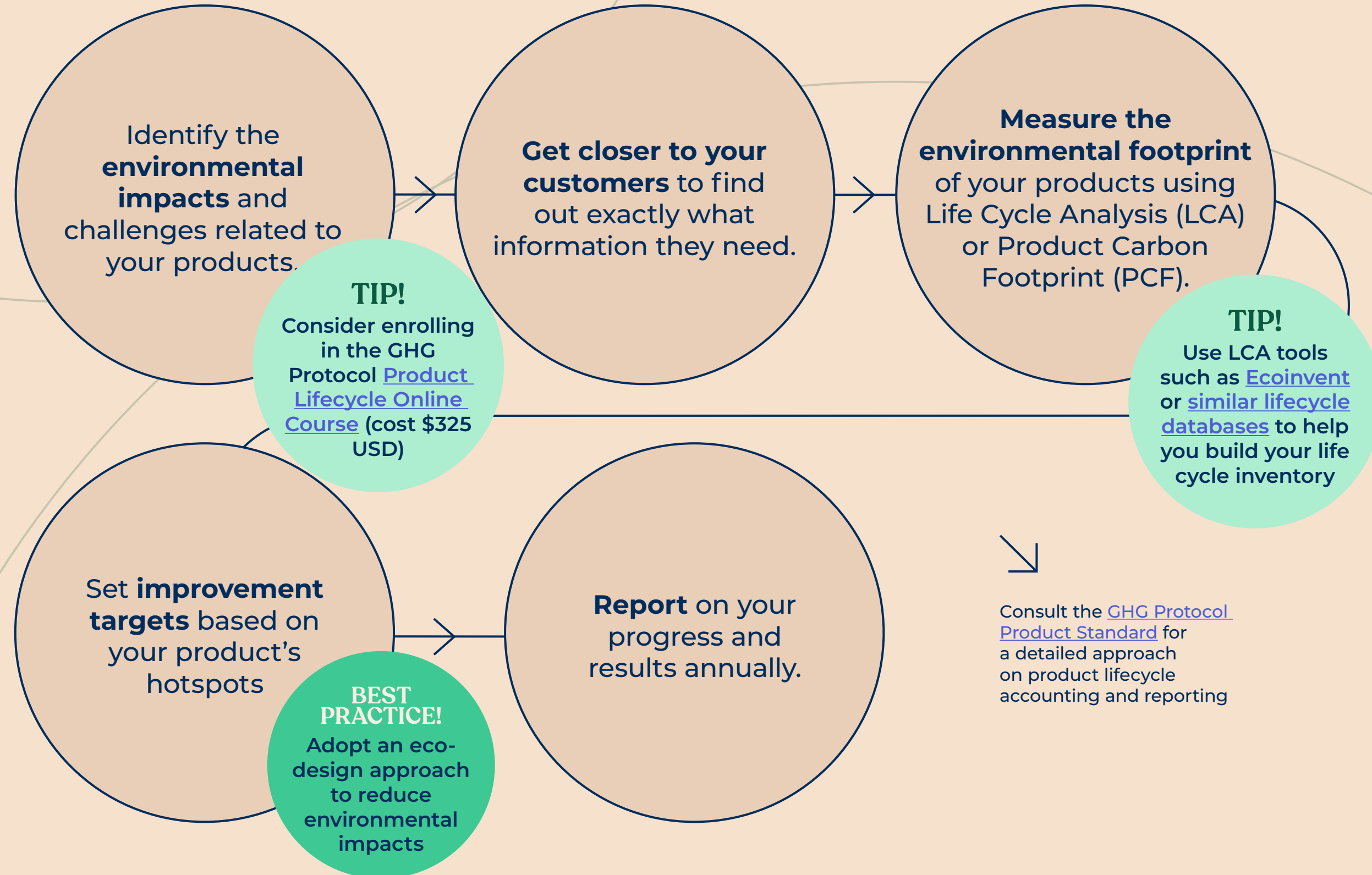| Limiting consumption	Efficiency & Decarbonization
Heat to 19°C and cool to 24°C or higher	Install solar panels
Turn off any lights & equipment not in use	Install LED lights and/or sensors
Check for air compressor leaks	Install a BMS/ BAS

Consult this SME energy-saving guide from the International Energy Agency for more strategies.

MEASURING PRODUCTS ENVIRONMENTAL FOOTPRINT

Eco-design

In Practice

Identify the **environmental impacts** and challenges related to your products.

Get closer to your customers to find out exactly what information they need.

Measure the environmental footprint of your products using Life Cycle Analysis (LCA) or Product Carbon Footprint (PCF).

TIP!
Consider enrolling in the GHG Protocol Product Lifecycle Online Course (cost $325 USD)

TIP!
Use LCA tools such as Ecoinvent or similar lifecycle databases to help you build your life cycle inventory

Set **improvement targets** based on your product's hotspots

Report on your progress and results annually.

BEST PRACTICE!
Adopt an eco-design approach to reduce environmental impacts

Consult the GHG Protocol Product Standard for a detailed approach on product lifecycle accounting and reporting
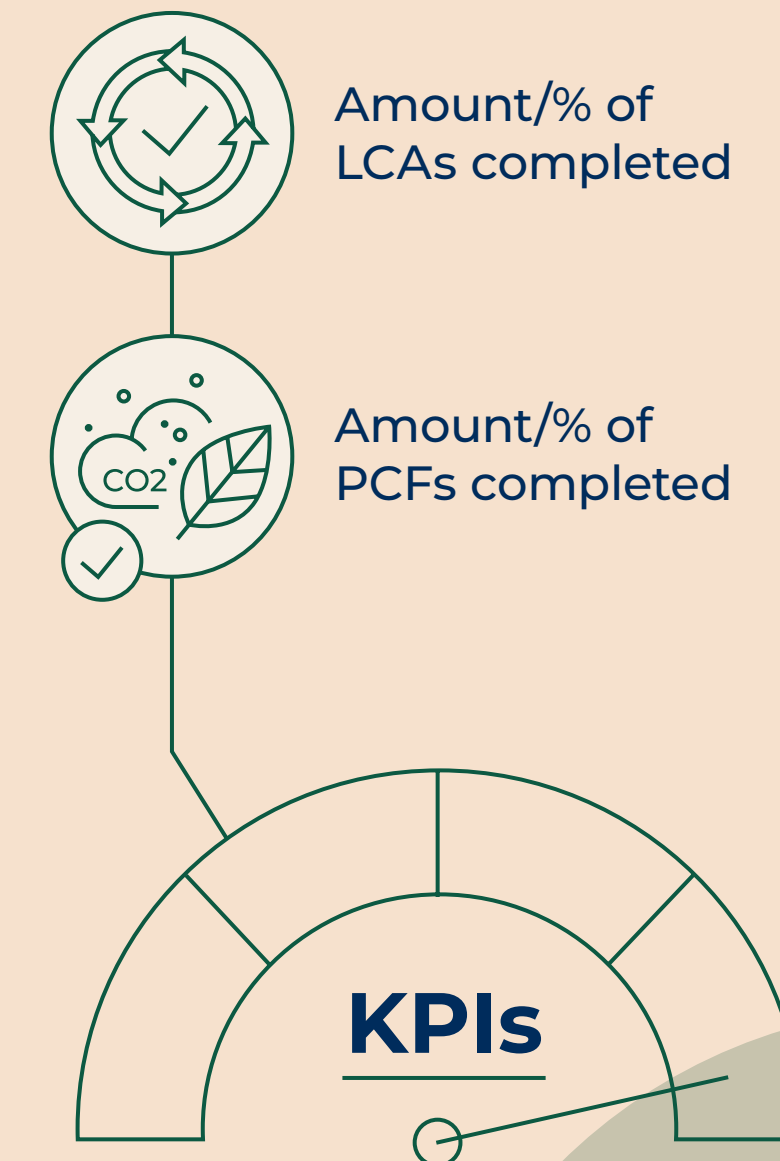
Self-assessment questions

Have I completed a full LCA for any of the products I manufacture?

Am I able to provide my clients with a PCF of my products?

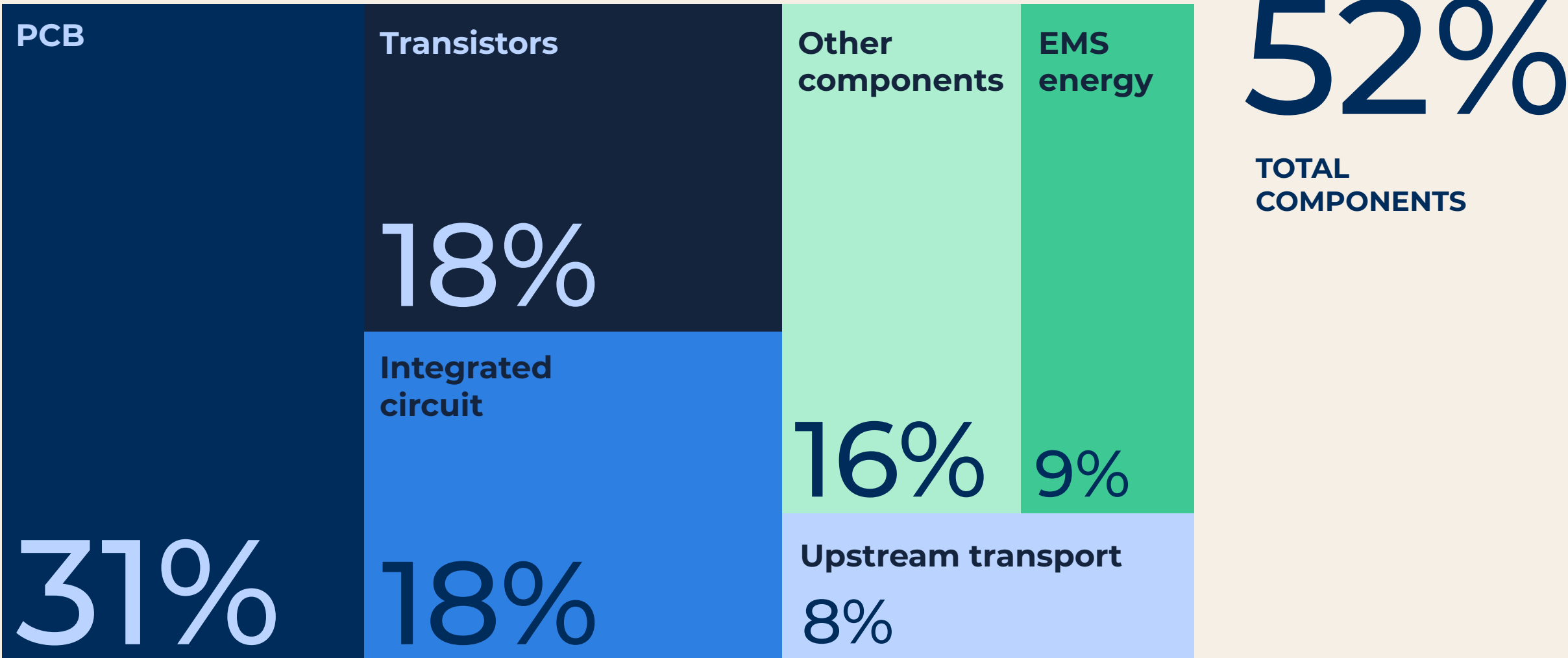Where are the biggest hotspots in my product's life cycle?

Amount/% of LCAs completed

Amount/% of PCFs completed

KPIs

EXAMPLE: PCF OF AN ELECTRONIC BOARD CONDUCTED BY LACROIX

Measuring product environmental footprint

GHG emission Cradle-to-gate

Without downstream transport, use and end-of-life

PCB	PCB	31%	0,53
	Silicon integrated circuit	18%	0,31
	Transistors	18%	0,30
	Diodes	5%	0,08
Components	LED	5%	0,08
	Quartz oscillator	3%	0,05
	Capacitors	2%	0,04
	Connectors, resistors, soldering...	1%	0,02
EMS energy	EMS energy	9%	0,15
Transport	Upstream transport	8%	0,14
		100%	**1,7 k CO2e**

52%
TOTAL COMPONENTS

PCB — **31%**
Transistors — **18%**
Integrated circuit — **18%**
Other components — **16%**
EMS energy — **9%**
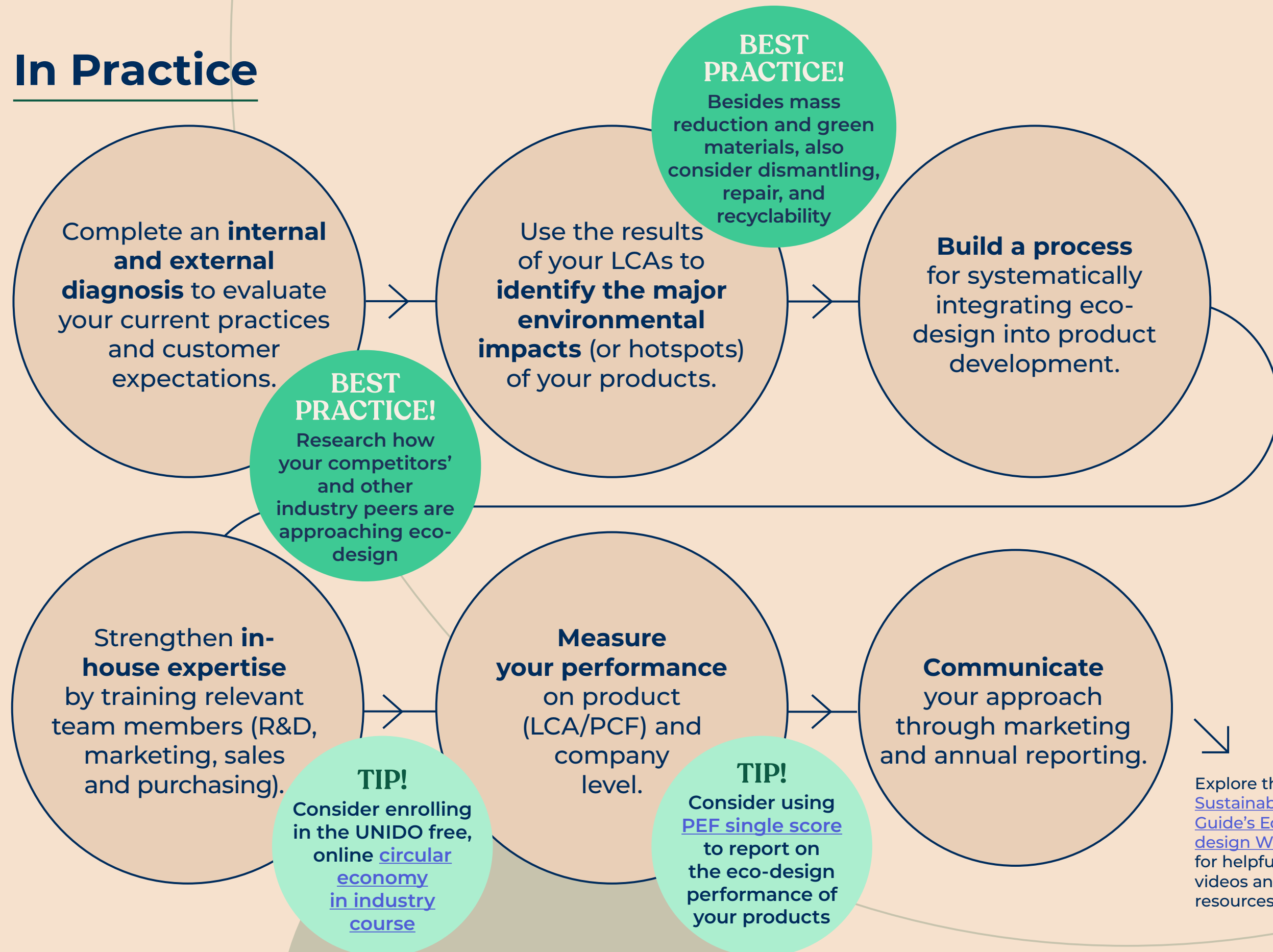Upstream transport — **8%**

Main conclusions

- Electronic components amount for 52% of the carbon footprint and PCB for 31%.

- Among components, integrated circuits and transistors have the biggest impact.

LACROIX

INTEGRATING ECODESIGN PRINCIPLES
Eco-design

In Practice

Complete an **internal and external diagnosis** to evaluate your current practices and customer expectations.

BEST PRACTICE!
Research how your competitors' and other industry peers are approaching eco-design

Use the results of your LCAs to **identify the major environmental impacts** (or hotspots) of your products.

BEST PRACTICE!
Besides mass reduction and green materials, also consider dismantling, repair, and recyclability

Build a process for systematically integrating eco-design into product development.

Strengthen **in-house expertise** by training relevant team members (R&D, marketing, sales and purchasing).

TIP!
Consider enrolling in the UNIDO free, online circular economy in industry course

Measure your performance on product (LCA/PCF) and company level.

TIP!
Consider using PEF single score to report on the eco-design performance of your products

Communicate your approach through marketing and annual reporting.

Explore the Sustainability Guide's Eco-design Wheel for helpful videos and resources.
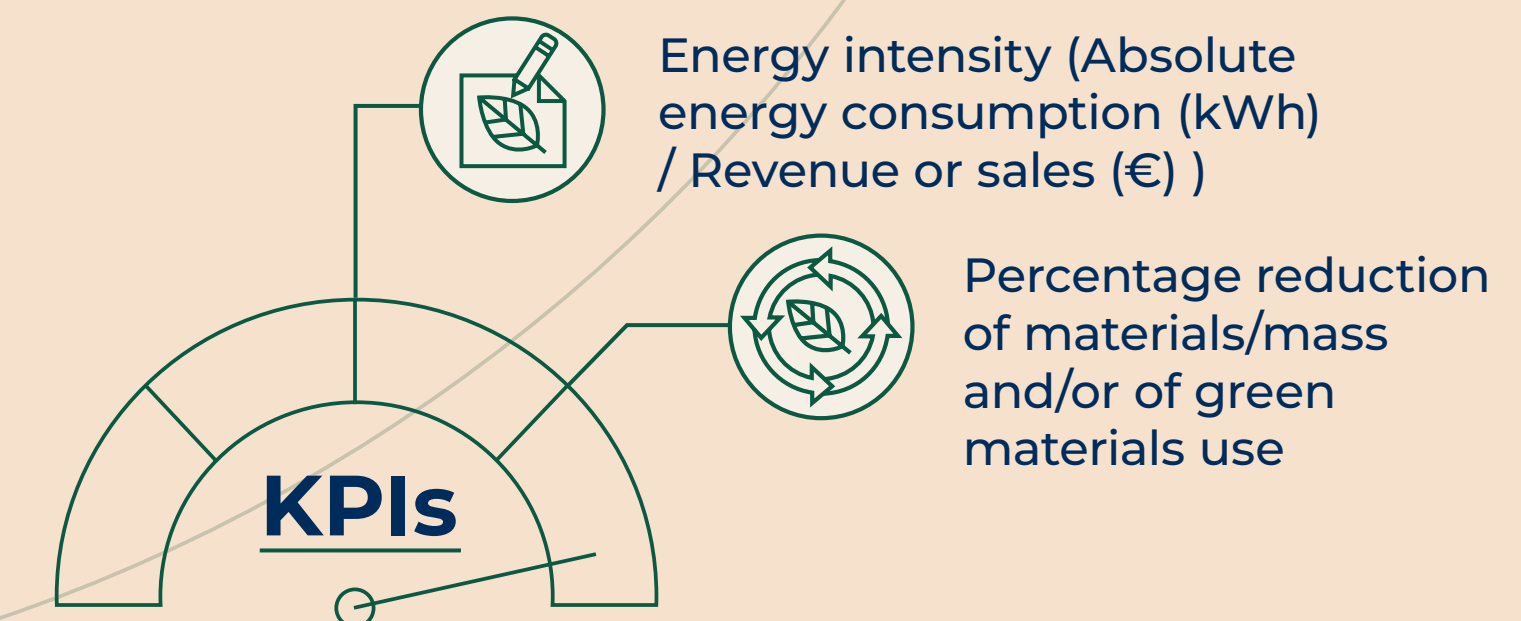
Self-assessment questions

How do I reduce the environmental impacts of my products?

Have I set any targets for developing eco-designed products?

Do I train my engineers on eco-design?

Do I systematically measure the environmental impacts of my products?

KPIs

Energy intensity (Absolute energy consumption (kWh) / Revenue or sales (€))

Percentage reduction of materials/mass and/or of green materials use

ADDITIONAL TOOLS & RESOURCES

HUMAN RIGHTS & WORKING CONDITIONS

AIM Progress Grievance Mechanism Maturity 1.0 (pdf) for framework and guidance on grievance mechanisms .

ICMM Guidance on Grievance Management (pdf)for interpretation and application of KPIs for grievance mechanisms (p. 58-59).

Business Call to Action Human Rights and Inclusive Business Toolkit, including human rights policy tool, grievance mechanism tool, and masterclass videos.

UN Global Compact Guide for Integrating Human Rights into Business Management for a detailed toolkit on how to integrate practices into your business.

UN Global Compact Guide to Human Rights Impact Assessment and Management for industry sector and country of operation mapping.

HEALTH & SAFETY

ILO Essentials in Occupational Safety and Health – Self Learning, ideal for supervisors and managers (tuition €400).

ILO Fire Safety Management, ideal for employers, workers, and their representatives (free).

ILO Improving OSH in SMEs - Trainers' Guide, ideal for new or experienced OSH trainers to prepare and conduct OSH trainings with example session plans, handouts, and subject material.

ILO Improving OSH in SMEs – Participant Handbook, ideal for SME owners, employers, and workers to introduce main OSH principles, concepts, processes, and tools.

ILO Training Package on Workplace Risk Assessment and Management for SMEs, ideal for SME owners/ employers with guidance and tools for conducting risk assessments.

Additional Occupational Safety and Health Administration Training Tools.

ENVIRONMENT

SBT Validation Application Checklist for SMEs (pdf), including pricing in USD.

SBTi Resource Library for specific guides and resources on how to get started.

The Carbon Trust guide for energy savings in office-based companies (pdf).

GRI Guide on reporting energy-related impacts.

The UNEP's step-by-step approach to designing for sustainability (D4S) for launching an eco-design pilot project

Small business, big impact for SME sustainability reporting

SME Climate Hub Academy and The Climate Education Tool, for free e-learning courses for SMEs

SME Climate Hub Financial Support for more information on the various available sources of funding for SMEs

UN SDG Learn course on Impact Measurement & Management

We hope that you can leverage this guide to jumpstart your CSR journey.

Please reach out to our CSR team with any questions, suggestions, or additional support.

LACROIX

17 rue Océane,
44800 Saint-Herblain - France
Tel.: +33 (0)2 72 25 59 59

www.lacroix-group.com

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