CHAPTER 3
CONCEPTUAL FRAMEWORK FOR EVALUATING SUSTAINABILITY REPORTING

3.1 Various Criteria for Evaluation of Sustainability Reporting

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CHAPTER 3
CONCEPTUAL FRAMEWORK FOR EVALUATING SUSTAINABILITY REPORTING

The wide literature review on sustainability brings out some frameworks, guidelines and principles on sustainability and related issues chalked out by different organizations across the world over time. The study of these frameworks becomes necessary in order to measure sustainability.

3.1 Various Criteria for Evaluation of Sustainability Reporting

Various organisations which are actively playing their role in evaluation of sustainability performance of the companies have framed various measures in form of different frameworks, standards, principles, guidelines and indices, which are described below.

❖ UN Global Compact’s Principles (UNGC):

It is a voluntary initiative which is based on CEO commitments which aims to implement universal sustainability principles and to take steps to support UN goals. It is basically a set of values. It is the world's largest corporate sustainability initiative with wide network of several thousand participants from 130 countries. It aims to mainstream the adoption and practice of sustainability by companies around the world. It is a widely used sustainability framework. The UNGC has given ten sustainable principles derived from different international organisations that work towards sustainability. The 10 principles are shown in the table below:
<table>
<thead>
<tr>
<th>Criteria</th>
<th>Principle No.</th>
<th>Principle</th>
</tr>
</thead>
<tbody>
<tr>
<td>Human Rights</td>
<td>Principle 1</td>
<td>Businesses should support and respect the protection of internationally proclaimed human rights; and</td>
</tr>
<tr>
<td></td>
<td>Principle 2</td>
<td>Make sure that they are not complicit in human rights abuses.</td>
</tr>
<tr>
<td>Labour</td>
<td>Principle 3</td>
<td>Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;</td>
</tr>
<tr>
<td></td>
<td>Principle 4</td>
<td>the elimination of all forms of forced and compulsory labour;</td>
</tr>
<tr>
<td></td>
<td>Principle 5</td>
<td>The effective abolition of child labour; and</td>
</tr>
<tr>
<td></td>
<td>Principle 6</td>
<td>The elimination of discrimination in respect of employment and occupation.</td>
</tr>
<tr>
<td>Environment</td>
<td>Principle 7</td>
<td>Businesses should support a precautionary approach to environmental challenges;</td>
</tr>
<tr>
<td></td>
<td>Principle 8</td>
<td>undertake initiatives to promote greater environmental responsibility; and</td>
</tr>
<tr>
<td></td>
<td>Principle 9</td>
<td>encourage the development and diffusion of environmentally friendly technologies</td>
</tr>
<tr>
<td>Anti-Corruption</td>
<td>Principle 10</td>
<td>Businesses should work against corruption in all its forms, including extortion and bribery.</td>
</tr>
</tbody>
</table>

Source: https://www.unglobalcompact.org/what-is-gc/mission/principles

**Global Compact Self-Assessment Tool:**

This Tool was designed by the UNGC. It is like a guide, useful for firms of all sizes and sectors that practice and report on social and environmental issues. It consists of 45 questions (detailed in Annexure) with a set of 3 to 9 indicators for each question. It is in association with the UN Global Compact’s principles. The key areas that it focuses on are labour, human rights, environment and anti-corruption.

Source: http://www.globalcompactselfassessment.org/aboutthistool

**United Nation’s Office of High Commissioner on Human Rights (OHCHR):**

The UN started with a programme- United Nations Human Rights Programme, some 60 years ago. In 1940s it worked as a small division at the UN’s headquarter, but later it took the form of a centre for Human Rights at Geneva in 1980s with the aim to make human rights more strong and full bodied the UN created OHCHR in 1993
through General Assembly Resolution. Over the time many UN Human Rights bodies have been framed and OHCHR is a pioneering among them. In 1946 the UN Commission on human rights was established which was replaced in 2006 by the Human rights Council. These bodies worked to promote and protect the human rights across the globe. The OHCHR provides aids to the government of the countries to implement the International Human rights standards.

**The UN Guiding Principles on Business and Human Rights given by OHCHR:**
With the aims to provide assistance to the states and businesses in fulfilling their obligation and protecting human rights and to see that the existing laws are complied with, the OHCHR issued the guiding principles on business and human rights. These principles act as global standards for the businesses to address the risk of human rights violations. It also provides and recommends suitable remedies in case the laws are breached or the guidance are not adhered. In short, these are the guiding principles whose main aim is to protect the human rights.

- **International Labour Organization’s (ILO’s) Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration):**
World War I was bought to an end by the Treaty of Versailles and as a part of it the ILO was created. The creation of ILO was a reflection of the thought that it is only through social justice; lasting peace can be achieved and maintained. ILO is a unique tripartite organization having representatives of governments, employers and workers of 187 states in its executive bodies. It is a specialized agency of the UN. It aims to promote social justice and human and labour rights. It sets labour standards, develops policies and chalk out programmes that promote a decent work.

The ILO came out with the principles some 40 years ago, concerning multinational enterprises and social policy (MNE Declaration) that ensures the labour and social standards; amended twice (in 2000 and 2006). These principles are highly relevant to the sustainable development agenda. They provide direct guidance to enterprises on social policy.
These principles are voluntary in nature. They are expected to be adopted and practiced by the governments, employers and multinational organisations. It is the only one of its form which is widely accepted across the globe. The labour standards are at the core of these principles and cover key areas such as conditions of work and life, training, industrial relations, employment as well as general policies.


Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises:
The OECD roots its establishment at the end of World War II in Europe, realising that encouraging co-operation and reconstruction was the best way to ensure lasting peace between nations. The OECD was officially born on 30 September 1961, after the success of The Organisation for European Economic Cooperation (OEEC), established in 1948. 39 countries have joined the OECD and India is one among the key partners of the organisation.

Source: http://www.oecd.org/about/history/

OEDC Watch:
OECD Watch is a global network in 50 countries. It aims to ensure that business activities around the globe contribute to affect the sustainable development and poverty eradication and are held accountable. The OECD Guidelines for Multinational Enterprises were by the OECD Watch, the details of which are discussed here forth.

Source: http://www.oecdwatch.org/about-us

The OECD Guidelines for Multinational Enterprises:
These guidelines were adopted in 1976 are unique in nature. They are the recommendations from the government that aim to ensure and encourage responsible business behaviour around the world. The guidelines of the OECD are meant for social and environmental responsible corporate behaviour and covers key areas of environment, labour rights, human rights, information disclosure, fighting against bribery and corruption, taxation, consumer interests, competition, and intellectual property rights. They also have prescribed procedures in order to resolve the disputes which are negatively affected by the corporate activities. These disputes can be
between companies and the communities or individuals. These Guidelines were updated in May 2011; which added new provisions in the key areas such as due diligence, human rights as well as the supply chain responsibility. Some of the distinguishing features of OECD Guidelines that distinguish it from other corporate responsibility instruments are as follows:

- They are Comprehensive
- They are Voluntary but reflecting expectations
- They are international in nature
- They have a dispute resolution mechanism for resolving conflicts
- They are Regularly updated
- They are government-backed standards
- They are a Good practice for all
- They have a Comprehensive approach to due diligence and responsible supply chain management

Source: http://www.oecdwatch.org/oecd-guidelines

Accountability’s AA1000 Series of Standards:

AccountAbility is a non profit organisation established in London, UK in the year 1995. It works independently at global level for promoting sustainable business practices and improving long term performance. It aims to develop new tools, thinking and connections that enable individuals, institutions and alliances to respond better to global challenges. AccountAbility works to improve their performance through their sustainability strategies, their operations which have environmental and social impact, innovation and growth opportunities, stakeholder engagement as well as the reporting of their information. AccountAbility released AA1000 Series of Standards in 2008 through which sustainability can be measured and is discussed below.

Source: http://www.accountability.org/about-us/about-accountability/

AccountAbility’s AA1000 Series of Standards:
AccountAbility’s in the year 2008 released AA1000 Series of Standards. These standards are used to measure the business performances with regard to its accountability, responsibility and sustainability. These standards are used by various
organisations across the globe, by private firms, governments of respective countries. The distinguishing feature about these standards is that they are simple, practical and easy to use framework. Currently these standards are under revisions, which will be launched in early 2017.
Source: http://www.accountability.org/standards/

❖ Social Accountability International (SAI) [SA 8000 Standard]:
SAI works towards the advancement of human rights of workers across the world. It works to protect the integrity of workers across the world; this is done by framing the socially responsible standards. SAI is one of the world's leading social compliance training organizations as well. Its head office is at New York. SAI released the SA 8000 Standard for decent work, which is discussed below.

The **SA 8000 Standard for Decent Work**, one of world's prominent social standards was established by SAI. It is a significant tool for implementing international labour standards and is used by many countries of the world. It is unique in nature being the world’s first auditable social certification standard for decent work places. These standards are based on the UN Declaration of Human Rights, UN and national law, conventions of the ILO, and spans industry and corporate codes. It checks that the firms that adopt this approach comply with it. The standard includes nine basic elements,  

(Handbook on Corporate Social Responsibility in India, 2015). They are:

(i) Working hours  
(ii) Child labour  
(iii) Remuneration  
(iv) Health and safety of the labours at work  
(v) Freedom of forming an association and the right to collective bargaining  
(vi) Discrimination  
(vii) Forced and compulsory labour  
(viii) Disciplinary practices  
(ix) Management systems.

ISO 26000- Social Responsibility:
International Organization for Standardization (ISO) is an independent, non-governmental international organization that roots its establishment in the year 1946 in London. It officially came into existence on 23 February 1947. Its Central Secretariat is in Geneva, Switzerland. It has 163 countries and 3368 technical bodies as its members. Their main task is to bring out international standards. ISO has published more than 21000 standards for almost all aspects. ISO 26000- Social Responsibility is one among these standards that covers areas of social and sustainability. These standards are summarized below.
Source: http://www.iso.org/iso/home/about.htm.

The ISO launched ISO: 26000 Social Responsibility standards in 2010. It provides guidance for all types of firms for its social and sustainability aspects. It helps organisations in contribution towards sustainable development and how they can operate in a socially responsible way. It intends to encourage the social responsibility of the organisations. It is notable that it is not a requirement but is guidance, i.e. it is only a guiding tool and not a certificate. The main areas of social responsibility and sustainability covered by this standard as stated by (Handbook on Corporate Social Responsibility in India, 2015) are as follows:

(i) Human rights  
(ii) Environmental issues  
(iii) Fair operating practices  
(iv) Labour practices  
(v) Consumer issues  
(vi) Community involvement and development.
Source: http://www.iso.org/iso/catalogue_detail?csnumber=42546  
Source: http://www.iso.org/iso/home/standards/iso26000.htm

The Social Return on Investment (SROI) Network:
The SROI Network is a membership organisation as well as a company limited by guarantee. It aims to encourage the use and development of the Social Return on Investment methodology internationally. The SROI Network is based on the following objectives:

➢ To assures that the principles and standards are followed
To develop the methodology internationally
To publicise the information on indicators
To train SROI practitioners and provide peer support
Source: http://thesroinetwork.tumblr.com/about

The SROI network gave a guide, which can be used as a framework to measure the social value and impact of the firms, which was originally written in 2009 by the UK Cabinet Office and updated in the year 2012. It is based on Social Generally Accepted Accounting Principles (SGAAP). It helps firms to understand measure and manage their social, economic and environment performances.

The LBG Model:
In order to measure the corporate community investment the LBG model comes to aid. It is a global standard. LBG is an active network of companies across the globe. This network consists of the companies and world’s leading firms’ corporate community investment professionals. They work together towards achieving their goals; which is to develop and enhance and apply the LBG measurement framework. This framework is used and adopted by many companies across the world.
LBG’s measurement framework ensures to measures the real value and the impact of corporate made by the businesses. In other words, it helps the companies to assess the resources used (inputs) and the achieved results (outputs). The member companies share the data and best practices with each other, which makes them more fruitful. LBG is associated with the sustainability indices which are considered as the leading ones, they are: DJSI, GRI, and BITC’s CR Index.
Source: http://www.lbg-online.net/#about

Dow Jones Sustainability Index (DJSI):
In order to measure the sustainability practices of the companies the RobecoSAM and S&P Dow Jones Indices cooperatively offered and launched the first global sustainability benchmark in 1999 which is known as The Dow Jones Sustainability World Index. The stock performances of the world's leading companies with regard to economic, environmental and social criteria are tracked to form a base for the index.
The DJSI is said to be the Best-in-Class Approach as it includes the top ranking companies from each industry. For those companies who wish to adopt sustainable practices the DJSI serves as an effective platform. The index also serves as a benchmark for the investors who wish to bring the sustainability considerations in their portfolio. The Dow Jones Sustainability Index family comprises global, regional, and country benchmarks.

The RobecoSAM’s ESG equity indices cover over 600 ESG indicators for over 4,000 global companies. The DJSI is a unique for the reason that the methodology used by RobecoSAM is unparallel and unique in nature. 80 to 120 industry-specific questions regarding economic, environmental and social issues are asked to over 3400 listed companies across the world. This data is then combined with the sustainability and risk/return objectives of investors and used to produce the indices

Source: http://www.sustainability-indices.com

❖ GRI (Global Reporting Initiative):

In 1997, Coalition for Environmentally Responsible Economies (CERES) and the United Nations Environment Program (UNEP) jointly launched the Global Reporting Initiative (GRI) to develop reporting guidelines for the “Triple Bottom Line” (TBL): accounting for economic, as well as environmental and social performance (Ioannou, & Serafeim, 2012). Former CERES Executive Director Dr. Robert Massie and acting Chief Executive Dr. Allen White pioneered a framework. The GRI was first established in the Boston, USA, and when it became successful it quickly spread internationally (Fogliasso & Deeds, The Global reporting Initiative). GRI is an international, independent, non-profit organization that provides sustainability guidance and thereby works towards framing a sustainable global economy (Godha, & Jain, 2015) (Daisy et al., 2013). It is a network-based organization comprising of many sustainability experts, which is approximately 30,000. The GRI guidelines are the most prevalent, profound, commonly used and widely accepted. The framework of GRI helps the organisations to report and measure on sustainability, on four parameters viz. Environmental, Social, Economic and Governance performance. It thereby helps businesses, governments of the respective countries and other organizations to correspond the sustainability matters.

It brought out its first guidelines in the year 2000. However, GRI became most popular worldwide in the year 2006, the year in which it released its third version of
guidelines. Many leading and large organisations across the world adopted and reported on the GRI guidelines.

The GRI accepts any type of sustainability, CSR or integrated reports. The details of the types of reports accepted by GRI are shown in table 3.2 below:

### Table 3.2: Types of Reports that can be registered by GRI Database

<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>GRI Reports</td>
<td>Reports which use the GRI Sustainability Reporting Framework and have a GRI Content Index.</td>
</tr>
<tr>
<td>GRI-Referenced Reports</td>
<td>Reports that make reference to or use elements of GRI’s Sustainability Reporting Framework but do not include a GRI Content Index.</td>
</tr>
<tr>
<td>Non-GRI reports</td>
<td>Any other type of sustainability, corporate responsibility, or integrated report which does not reference or use the Guidelines. As long as these reports cover a wide range of sustainability topics they would fall into this category</td>
</tr>
</tbody>
</table>

Source: GRI Sustainability Disclosure Database

GRI has different versions and companies are supposed to report on the latest version, which is GRI G4. However, some companies have still reported on the earlier versions of GRI viz. G3 and G3.1. A brief version wise classification of the GRI parameters of disclosure (used in the present study) is shown in Table 3.3 and 3.4, whereas, the detailed description of the GRI frameworks for version G3, G3.1 and G4 are attached in the Annexure.
### Table 3.3: Classification of GRI Parameters as per GRI Versions- G3 & G3.1

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Categories</th>
<th>G 3</th>
<th>G3.1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Strategy and analysis</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>Organisational profile</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>Report parameters</td>
<td>13</td>
<td>13</td>
</tr>
<tr>
<td>4</td>
<td>Governance, commitment, &amp; engagement</td>
<td>17</td>
<td>17</td>
</tr>
<tr>
<td>5</td>
<td>Management approach</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>6</td>
<td>Performance indicators</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.1</td>
<td>Economic</td>
<td>9</td>
<td>9</td>
</tr>
<tr>
<td>6.2</td>
<td>Environmental</td>
<td>30</td>
<td>30</td>
</tr>
<tr>
<td>6.3</td>
<td>Social</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.3.1</td>
<td>Labour practices &amp; decent work</td>
<td>14</td>
<td>15</td>
</tr>
<tr>
<td>6.3.2</td>
<td>Human rights</td>
<td>9</td>
<td>11</td>
</tr>
<tr>
<td>6.3.3</td>
<td>Society</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td>6.3.4</td>
<td>Product responsibility</td>
<td>9</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td>127</td>
<td>132</td>
</tr>
</tbody>
</table>

Source: www.globalreporting.org

### Table 3.4: Classification of GRI Parameters as per GRI Version- G4

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Categories</th>
<th>No. of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Strategy and analysis</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>Organisational profile</td>
<td>11</td>
</tr>
<tr>
<td>3</td>
<td>Commitments to external initiatives</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Identified Material Aspects and Boundaries</td>
<td>7</td>
</tr>
<tr>
<td>5</td>
<td>Stakeholder Engagement</td>
<td>4</td>
</tr>
<tr>
<td>6</td>
<td>Report Profile</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Governance</td>
<td>22</td>
</tr>
<tr>
<td>8</td>
<td>Ethics and Integrity</td>
<td>3</td>
</tr>
<tr>
<td>9</td>
<td>Performance indicators</td>
<td></td>
</tr>
<tr>
<td>9.1</td>
<td>Economic</td>
<td>10</td>
</tr>
<tr>
<td>9.2</td>
<td>Environmental</td>
<td>34</td>
</tr>
<tr>
<td>9.3</td>
<td>Social</td>
<td></td>
</tr>
<tr>
<td>9.3.1</td>
<td>Employment</td>
<td>16</td>
</tr>
<tr>
<td>9.3.2</td>
<td>Human rights</td>
<td>12</td>
</tr>
<tr>
<td>9.3.3</td>
<td>Society</td>
<td>11</td>
</tr>
<tr>
<td>9.3.4</td>
<td>Product responsibility</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td>150</td>
</tr>
</tbody>
</table>

Source: www.globalreporting.org
**CSRHub:** it is a ready database that measures sustainability of firms across the world. It measures sustainability by rating on 12 indicators of four parameters viz. Community, Employee, Environmental and Governance. They rate companies on the basis of the information available from a wide range of data source. CSRHub provides access to CSR and sustainability ratings and information on more than 16,586 companies from varied industries in 133 countries. It aims to promote access to sustainability and CSR information.

Source: https://www.csrhub.com/content/about-csrhub/

The details of the categories and subcategories along with their description are attached in Annexure.

The method of rating of CSRHub as stated on its website involves the following steps:

i. Map to a central schema.
ii. Convert to a numeric scale.
iii. Normalizing
iv. Aggregating
v. Trimming
vi. Research each rated company

Source: https://www.csrhub.com/content/csrhub-ratings-methodology/

**NVG-SEE:**

The National Voluntary Guidelines on Social, Economic and Environment or commonly termed as the NVG-SEE, was released by the Ministry of Corporate Affairs (MCA), Government of India in July 2011. It consisted of nine principles based on the GRI. These guidelines were provided so that the firms can get a base as well as get encouraged to report on sustainability. The NVG-SEE is easy to implement and understand. Adopting the TBL approach becomes easy for the firms with the help of NVG-SEE.

The Nine principles of NVG-SEE are as follows:

**Principle 1:** Businesses should conduct and govern themselves with Ethics, Transparency and Accountability

**Principle 2:** Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle

**Principle 3:** Businesses should promote the well-being of all employees
**Principle 4:** Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized

**Principle 5:** Businesses should respect and promote human rights

**Principle 6:** Business should respect, protect, and make efforts to restore the environment

**Principle 7:** Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner

**Principle 8:** Businesses should support inclusive growth and equitable development

**Principle 9:** Businesses should engage with and provide value to their customers and consumers in a responsible manner

❖ **The Companies Act 2013:** Clause 135 of the Companies Act, 2013 makes the reporting of CSR mandatory. The provision of the act is applicable to the firms which have an annual turnover of 1000 crore INR and more, or a net worth of 500 crore INR and more, or a net profit of 5 crore INR and more (Handbook on Corporate Social Responsibility in India, 2015). The companies are required to frame a CSR committee. It also requires a firm to expend at least 2% of the average net profit in the preceding three years on its CSR activities. It also requires a firm to report its CSR policies and activities.

❖ **Business Responsibility Reporting (BRR):** SEBI issued a circular on 13th August, 2012, mandating the top 100 companies by market capitalization to report on Environmental, Social and Governance (ESG) in the form of a report which is known as Business Responsibility Reporting (BRR). This BRR forms a part of the company’s annual report. The BRR is also based on the nine principles of NVG-SEE released by the MCA in July 2011. As per SEBI’s directive the BRRs should describe measures taken by companies covering the key 9 principles of the NVG-SEE.

❖ **S&P ESG India Index:** it’s a domestic index launched in 2008. It was sponsored by International Finance Corporation (IFC) and developed by Standard & Poor’s, CRISIL and KLD. It rates companies on three sustainability parameters namely Environmental, Social and Governance. This index is comprised of 50 best performing firms (traded a minimum of Rs. 20 billion in the last 12 months) and that meet certain ESG criteria and drawn from the largest 500 companies listed on the
National Stock Exchange of India and whose business strategies and performance demonstrate a high level of commitment to meeting environmental, social and governance standards (Singh, 2013). The construction of the index involves two steps:
i. Determining an ‘ESG’ scores for each company.
ii. Determining the weighting of the index by score.

Out of the several criteria for evaluation and measurement of sustainability reporting, this study comprehensively makes use of three criteria. They are:
1. CSRHub Database
2. GRI Framework
3. S&P ESG India Index

The reasons for using these criteria are:
i) **CSRHub Database**: it provides a ready data (scores) on sustainability and its parameters. Also the data for a large number of companies was available in CSRHub. The large sample size would give accurate results and hence to gain the advantage of the large sample size the criteria of CSRHub database was chosen.

ii) **GRI Framework**: There are several reasons for using the GRI framework, as opposed to any other framework as pointed out by Weber et. al. (2015), they are:
- It is widely accepted. Many companies from all over the world use it to report on sustainability.
- It covers all the four aspects of sustainability: Economic, Social, Environmental, and Governance.
- GRI indicators can be categorized or quantified.

The NVG-SEE is however left out for a reason that it is also based on GRI and GRI being the most popular and widely used was adopted for the present study. A study conducted by Das and Das (2014) concluded that GRI is a better and much accepted framework as compared to the DJSI.

iii) **S&P ESG India Index**: It is a market based measure. In order to measure the impact of sustainability based on a market parameters as well, this criteria was used. Also it is considered as the best-in-class.
The upcoming chapter briefs out the research methodology used in the present research study.

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http://www.oecdwatch.org/about-us
http://www.oecdwatch.org/oecd-guidelines
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- https://www.unglobalcompact.org/what-is-gc/mission/principles
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