CSR
WHAT IS IT ABOUT?

SILMO
PRIX**RSE**

THE ORIGINS OF CSR: SUSTAINABLE DEVELOPMENT

Sustainable development (SD) is "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (a concept formalised in 1987 in the Brundtland Report).

It takes into account three dimensions (known as pillars): economic, environmental and social.
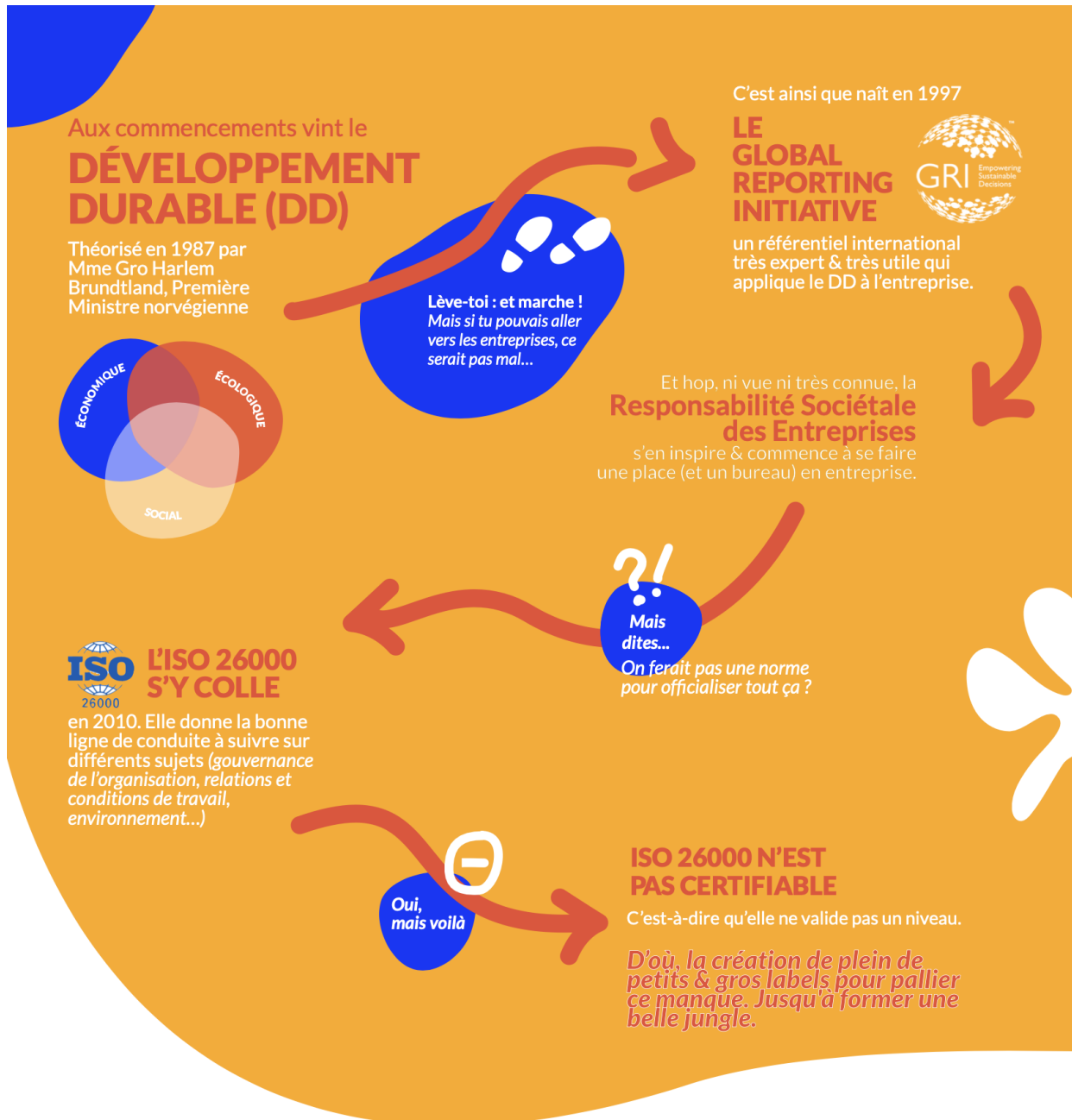
BROKEN DOWN INTO 17 GOALS: THE SDGS

The Sustainable Development Goals (SDGs) were adopted by the United Nations in 2015 (well after the beginnings of sustainable development), as part of the 2030 Agenda.

Each of the 17 SDGs is detailed by targets (169 in total), which define their priorities and the actions to be implemented by 2030.

WHAT IS CSR (CORPORATE SOCIAL RESPONSIBILITY)?

CSR is the contribution made by companies to the challenges of sustainable development. A company undertaking a CSR approach will therefore seek to respect the environment and have a positive impact on society, while remaining economically viable.

CSR is based in particular on 2 international frameworks: the Global Reporting Initiative (GRI) and ISO 26000, which cover subjects as diverse as waste management, supplier relations, governance, solidarity and philanthropy, the work/life balance of employees, etc.

Aux commencements vint le
DÉVELOPPEMENT DURABLE (DD)

Théorisé en 1987 par Mme Gro Harlem Brundtland, Première Ministre norvégienne

ÉCONOMIQUE — ÉCOLOGIQUE — SOCIAL

Lève-toi : et marche !
Mais si tu pouvais aller vers les entreprises, ce serait pas mal…

C'est ainsi que naît en 1997
LE GLOBAL REPORTING INITIATIVE

GRI — Empowering Sustainable Decisions

un référentiel international très expert & très utile qui applique le DD à l'entreprise.

Et hop, ni vue ni très connue, la
Responsabilité Sociétale des Entreprises
s'en inspire & commence à se faire une place (et un bureau) en entreprise.

?!
Mais dites…
On ferait pas une norme pour officialiser tout ça ?

ISO 26000
L'ISO 26000 S'Y COLLE

en 2010. Elle donne la bonne ligne de conduite à suivre sur différents sujets *(gouvernance de l'organisation, relations et conditions de travail, environnement…)*

Oui, mais voilà

ISO 26000 N'EST PAS CERTIFIABLE

C'est-à-dire qu'elle ne valide pas un niveau.

D'où, la création de plein de petits & gros labels pour pallier ce manque. Jusqu'à former une belle jungle.

IS CSR COMPULSORY?

By its very nature, the principle of CSR is for a company to voluntarily go beyond the regulatory standards in force. Initially, there was no legal requirement for CSR. Nevertheless, some companies are required to publish annual non-financial reporting, also known as CSR reporting, which has been strengthened in Europe by the arrival of the CSRD and in the United States by the SEC (Securities and Exchange Commission).

There are also numerous regulations on the various subjects of CSR (respect for human rights, waste management, reduced energy consumption, etc.). Faced with a tougher legal framework, NGOs are increasingly taking legal action against companies, or attacking them in the press... So the financial risk of not taking action on CSR is becoming ever greater for companies!

GROWING PRESSURE ON COMPANIES

Increasingly, CSR is becoming one of the criteria for choosing a company:

- for consumers: 59% think that sustainable development is the responsibility of companies... rather than theirs.[1]
- for employees: 55% (76% among millennials) value a company's responsibility more than its salary.[2]
- for principals: 76% of companies take CSR into account in their contracts and invitations to tender, or ask their suppliers to comply with a CSR charter.[3]

CSR LABELS

60% of global consumers are sceptical about most brands' attempts to convince them that they are environmentally friendly.[4]

Obtaining accreditation from an external certifier may then prove to be a solution. In France, for

example, 3/4 of the population think that a responsible brand should be certified by a label.[5]

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[1] Study by Kantar Europe (2021)

[2] Cone Communications, CSR study

[3] GreenFlex study: the French and responsible consumption.

[4] Omnibus Study carried out in October 2022 among 19,755 adults in 18 countries (Great Britain, Germany, France, Italy, Denmark, Sweden, Spain, Poland, United States, Mexico, United Arab Emirates, India, Australia, China, Indonesia, Hong Kong, Singapore, Canada). All the studies were carried out

online and the samples are representative of the national populations, with the exception of Mexico and India (samples representative of the urban population) and Hong Kong and Indonesia (samples representative of the online population).

[5] *Responsabilité, éthique et durabilité : les Français, les marques et le point de vente face à leurs engagements*, LSA, 2020

SO WHAT IS A CSR LABEL?

Just as the *Agriculture Biologique* (or bio) label on a product guarantees that it has been grown without the use of synthetic chemicals or GMOs, a CSR label guarantees that the company complies with certain CSR standards in its practices according to a grid of CSR criteria, the requirements of which go beyond what is required by law.

To be credible, a label must be awarded by an independent third party (the certification body or external auditor), which distinguishes it from self-proclaimed labels (often a kind of stamp) where the company, which creates its own label, essentially gives itself an award...

The label must also be distinguished from a rating: awarding a score without guaranteeing a minimum level for the company's CSR practices (e.g. Ecovadis).

THE DIFFERENT TYPES OF LABELS

There are different types of CSR labels:
- Company labels including:
    - General labels which relate to a company's overall CSR approach, whatever its sector of activity. Some offer criteria tailored to the specificities and challenges of the market, to refine the reliability of the results. *For example: BCorp (world), Lucie (France), ESR (Luxembourg).*
    - Topic-based labels which recognise good practice in a specific area, such as well-being in the workplace, respect for biodiversity, diversity in the workforce, etc. *For example: Great Place To Work, Biodiversity Progress (France).*
    - Sector labels, which are adapted to the specific challenges and constraints of a particular sector. Set up by federations, associations and/or groups of companies, their standards are generally less demanding than the general labels, in order to attract as many people as possible.
- Product labels, which identify the characteristics of a product or service. *For example: Cradle to cradle, Product carbon footprint label (Carbon Trust), Fair Trade Certified (USA).*

To help you choose the right CSR label, you can consult Hyssop's guide (free & in French): Label Affair.

KEY SUCCESS FACTORS

1) CONSIDER ALL CSR ISSUES / TAKE A HOLISTIC VIEW

CSR is not just about the environment! Companies must also consider social, societal and governance issues... It is with this in mind that the SILMO Responsible Company Prize rewards companies in the optics sector that have a holistic vision.

2) IDENTIFY YOUR MAIN CHALLENGES

Most CSR action plans that fail or result in "greenwashing" communication are linked to a faulty identification of the company's main impacts. For example, for an eyewear shop, the priority issues will be the selection of products distributed (based on CSR criteria), packaging and POS advertising, energy consumption (heating/air conditioning in particular), working conditions and the well-being of employees. These are the areas in which the company must take action and communicate as a matter of priority.

LIFE CYCLE ANALYSIS

Life Cycle Analysis (LCA) is a useful tool for identifying a product's environmental issues. This is an evaluation method designed to quantify the environmental impact of a product or service across a range of criteria, in addition to greenhouse gases (as with the carbon footprint), such as water or fine particle emissions, for example. It
takes into account every stage of its life cycle (starting with the extraction of raw materials, up to the end of life).

LCA can be carried out with an eco-design objective, or in order to choose from several products or service options to find the most efficient one in terms of the environment.
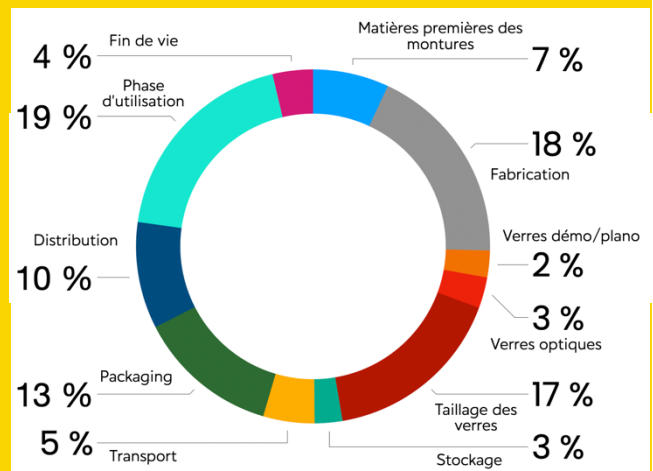
According to the LCA of a pair of glasses, the environmental impact breaks down as follows:

3) CONSIDER YOUR ENTIRE VALUE CHAIN

Act upstream: establish a responsible purchasing policy
A responsible purchasing policy will take the form of a responsible purchasing charter, the definition of CSR criteria in the selection of products/raw

materials purchased, the CSR evaluation of suppliers (surveys, audits…), etc.

Act downstream: think about the use and end of life of your products/services.
Once the product has been delivered or the service rendered, it will continue to generate an impact (particularly during the use phase for a pair of glasses, as shown in the LCA above). The company can help to reduce this impact from the design phase onwards :offering anti-stain lenses to reduce the need for cleaning, raising consumer awareness of proper maintenance, recovering products at the end of their life, etc.

4) USE INDICATORS TO MEASURE YOUR COMPANY'S CSR APPROACH

For all CSR issues, the company must be able to monitor its progress using quantified indicators. For each indicator, it must be able to define, starting from an initial value, a level to be reached.

5) INVOLVE STAKEHOLDERS

A company's CSR action plan must be drawn up with the help of its stakeholders, i.e. its employees, customers, suppliers, shareholders and local actors, in order to integrate their expectations and better involve them.

6) BRING THE COMMITMENT IN-HOUSE (WITHIN THE BUSINESS LINES)

The successful implementation of a CSR action plan will depend heavily on the involvement of employees, who must be made aware of the issues, trained, supported and given responsibility for the various projects.

TO HELP YOU

To help you strengthen your CSR approach, SILMO combines its knowledge of the optical sector with the CSR expertise of a recognised player, the CSR agency Hyssop to offer you 10 practical information sheets on 10 CSR topics:

ENVIRONMENT
Sourcing raw materials
Packaging
Transport
Manufacture
Building and energy
Product use and end-of-life

SOCIAL
Internal mobilisation
Working environment

SOCIETAL
Social commitment: solidarity/insertion

TRANSVERSE
Responsible communication: content and form