

“ICSR strategy for Stevia 1931”

ICSR study towards a SUSTAINABLE production of Stevia in Ghana.

- Title* : ISCR Strategy for Stevia 1931:
(I)CSR study towards a SUSTAINABLE production of Stevia in Ghana

Assessment of Stevia 1931 / Exelenti:
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EXECUTIVE SUMMARY

(final check when ready)

PREFACE

As a result of their strategy

Acknowledgement

We would like to thank MVO Nederland, for giving us the financial support to elaborate this (I)CSR study which hopefully leads to a more social and environmental sustainable project in Ghana.

LIST OF ABBREVIATIONS

BRC	:	British Retail Consortium
BSCI	:	Business Social Compliance Initiative
CSR:	:	Corporate Social Responsibility
ECOWAS	:	Economic Community Of West African States
EIA	:	Environmental Impact Assessment
EMAS	:	Eco-Management and Audit Scheme
EMS	:	environmental management system
EPZ	:	export processing zones
ETI	:	Ethical Trading Initiative
FLA	:	Fair Labor Association
FLO	:	Fairtrade International
GAP	:	Good Agricultural Practices
GAWU	:	General Agricultural Workers' Union
GCLMS	:	Ghana Child Labour Monitoring System
HACCP	:	Hazard Analysis and Critical Control Point
ICSR	:	International Corporate Social Responsibility
IDH	:	Initiatief Duurzame Handel
IFC	:	International Finance Corporation
IFOAM	:	International Federation of Organic Agriculture Movements
ILO	:	International Labour Organisation
IPCC	:	Intergovernmental Panel on Climate Change
LAP	:	Land Administration Project
LCA	:	Life Cycle Analysis
LGBT	:	lesbian, gay, bisexual and transgender
MDAs	:	municipal and district assemblies
NGO	:	Non Governmental Organisation
NPECLC	:	National Program for the Elimination of Child Labour in Cocoa
OECD	:	Organisation for Economic Co-operation and Development
OGS	:	Organic Guarantee System
OHS	:	Occupational Health and Safety
SAI	:	Social Accountability International
SEC	:	Securities and Exchange Commission
SIFAV	:	Sustainability Initiative Fruits and Vegetables
WHO	:	World Health Organization

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1 GENERAL INFORMATION

1.1 Objectives of the study

Making food production more sustainable is a continue process of improving the environmental achievements, the social ethical and economic results of the whole production process and the whole chain, to assure that in future food can be produced. Making a foot print of a product can help during this process of improvement, but a focus on the end product is insignificant. Two aspects are essential to prove and guarantee the sustainability of a product: 1. research the whole process and 2. realise that (I)CSR is constantly evolving.

For the company Stevia 1931 this theory continues seamlessly from their mission, which is described as: *"to become the leading, vertically integrated, supplier of premium quality stevioglycosides"*. This pointed out an enormous ambition, in which the total chain / ketenregie the most relevant added value is. Stevia 1931 wants to arrange / match the total chain in such a way that the process will be sustainable in divers subject areas, like production, logistics, (international) distribution and marketing.

In this report the (I)CSR possibilities/risks/procedures/recommendations for prevention or mitigation for the Stevia 1931 project in Ghana are identified.

1.2 Project partners

1.2.1 Exelenti

Exelenti (<http://exelenti.com/>) is a Dutch company, which supports impact investing projects. For that reason Exelenti has become partner of MVO Nederland in 2015.

Stevia 1931 (<http://stevia1931.com/>) is one of these projects, which is in Spring 2015 in an active developing phase. At this moment Stevia 1931 BV is a start up company (registered at the Dutch Chamber of Commerce under number 62773216).

Just before the expected start of first harvest in Ghana, employment for import, distribution and sales will be created in the Netherlands. Planning is that production in Ghana will start in 2015. In Ghana employment will be created for around 400 people.

Exelenti has noticed, during business trips to Ghana, that the rural area, they have in mind to set up the project, needs more than just a production site of stevia. Exelenti decided to set up a agribusiness park, with more disciplines. This view will be worked out the coming period. Exelenti has opened the site: <http://agribusinesspark.com/>

1.2.2 X-Unit Limited Ghana

The local partner is X-Unit from Ghana (headquartered in Accra). The company is active in four different areas:

- Marine services
- Infrastructural development
- Business consultancy and
- Stevia farming



X-Unit and Stevia 1931 have signed a MOU to realise the project together. X-Unit knows the local Ghanaian setting, knows the Ghanaian culture and last but not least, has its own local network. <http://xunitlimited.com/index.php/our-expertise/stevia-farming>

The local company X-Unit has indicated that it doesn't have yet a described (I)CSR-policy. But it is of course possible that the company already practices social responsibility, perhaps without ever giving it this name. In fact, CSR in practice often grows out of human instincts to be fair and helpful to neighbours.

Recommendation:

1. Exercise a due diligence at the start of the project with X-Unit, which includes as a minimum 5 OECD guidelines like: Human rights, employment and industrial relations, environment, combating bribery (bribe solicitation and extortion) and consumer interest.
2. Formulate with X-Unit an action plan in order to improve the identified risks.

2 (I)CSR STRATEGY

2.1 Why ICSR?

It is becoming increasingly important to obtain an effective good (international) strategy for corporate social responsibility CSR to safeguard a sustainable future of organisations. CSR should be imbedded in the DNA of the company. CSR emphasizes on the business-social-environmental relations, which are nowadays absolutely critical for successful sustainable operations and performances of a company/organisation.

Management can take several approaches to greening the supply chains. Some firms choose to be reactive and commit minimal resources, while more proactive firms may choose to seek value by strategically committing to environmental sustainability and by integrating environmental policy in strategy. Stevia 1931 strives to be an entrepreneur like the second one.

2.2 OECD Guidelines and ILO

2.2.1 OECD Guidelines

Stevia 1931 wants to implement ICSR in its company strategy, based on the OECD Guidelines (OECD: Organisation for Economic Co-operation and Development). The OECD Guidelines for Multinational Enterprises make clear what the Dutch government (and 45 other countries) expects from companies when doing business internationally in the field of CSR. The guidelines provide tools for companies to deal with issues like supply chain responsibility, human rights, child labour and the environment.

By working according to the OECD guidelines, a company becomes more transparent and less risky. That gives faith for customers, financiers, shareholders and society. For companies without child labour, corruption and pollution in their chain will get easier financing and are less susceptible to social pressure.

In this report we use ISO-26000 (which shows how you can turn the OECD Guidelines into reality) as the guideline for assisting Stevia 1931 to operate in a socially responsible way. The ISO 26000 definition of (I)CSR is: Maximise your contribution to humanity, environment and economy and take into account the needs of our current and future generations.

ISO-26000 uses an integrated and comprehensive approach. Though ISO-26000 is quite theoretical, it will be elaborated in a practical way (in terms of development / activities, including action suggestions) to help Stevia 1931 embark on a successful and pleasant sustainable journey.

2.2.2 International Labour Organisation (ILO)

Hereunder we present you an overview of ILO-conventions which are or aren't ratified by Ghana:

Convention	Ratified by Ghana
C.011 Right of Association (Agriculture) Convention, 1921	YES
C.029 Forced Labour Convention, 1930	YES
C.081 Labour Inspection Convention, 1947	YES
C.102 Social Security (Minimum standards) Convention, 1952	NO
C.107 Indigenous and Tribal Populations Convention, 1957	YES
C.111 Discrimination (Employment and Occupation) Convention, 1958	YES
C.121 Employment Injury Benefits Convention, 1964 [Schedule I amended in 1980]	NO
C122. Employment Policy Convention, 1964	NO
C.129 Labour Inspection (Agriculture) Convention, 1969	No
C.130 Medical Care and Sickness Benefits Convention, 1968	NO
C.131 Minimum Wage Fixing Convention	NO
C.138 Minimum Age Convention, 1973	YES
C.141 Rural Worker's Organisations Conventions, 1975	NO
C.148 Working Environment (Air Pollution, Noise & Vibration) Convention, 1977	YES
C.149 Nursing Personnel Convention, 1977	YES
C.154 Collective Bargaining Convention, 1981	NO
C.155 Occupational Safety and Health Convention, 1981	NO
C.161 Occupational Health Services Convention, 1985	NO
C.183 Maternity Protection Convention, 2000	NO
C.184 Safety and Health in Agriculture Convention, 2001	YES

Most frequent hazards in agriculture in emergent countries

The ILO has researched the most frequent hazards in agriculture in emergent countries. Per item is described (marked with =>) which measures Stevia 1931 takes/could take to prevent these hazards:

1. Machinery such as tractors, trucks and harvesters, and cutting and piercing tools;
 - ⇒ provide training in driving tractors, trucks etc.
 - ⇒ provide safe cutting tools
 - ⇒ provide information on the risks involved in their work and how to prevent them.

2. Hazardous chemicals: pesticides, fertilizers, antibiotics and other veterinarian products;
 - ⇒ as much as possible biological control will be used to control pests and diseases.
3. Toxic or allergenic agents: plants, flowers, dusts, animal waste, gloves (chrome), oils, exposing workers to ;
 - ⇒ provide health training about the use of these toxic or allergenic agents
 - ⇒ protective equipment (gloves, face masks etc.)
 - ⇒ provide medical care
4. Carcinogenic substances or agents: certain pesticides such as arsenicals and phenoxy-acetic herbicides, UV radiations, parasitic diseases such as bilharziasis and facioliiasis;
 - ⇒ see 3
5. Transmissible animal diseases: brucellosis, bovine tuberculosis, hydatid disease, tularaemia, rabies, Lyme disease, tinea, listerioses;
 - ⇒ not applicable in this project WEL VAN TOEPASSING; NOG OPZOEKEN
6. Other infectious and parasitic diseases: leishmaniasis, bilharziasis, facioliiasis, malaria, tetanus, mycosis;
 - ⇒ provide health training about these kind of infections and diseases
 - ⇒ provide medical care
7. Confined spaces such as silos, pits, cellars and tanks;
 - ⇒ preventing measures for accidents in this kind of places
8. Ergonomic hazards: use of inadequate equipment and tools, unnatural body position or prolonged static postures, carrying of heavy loads, repetitive work, excessive long hours;
 - ⇒ equipment and tools: see 1
 - ⇒ drafting a policy including standards regards maximum kg loads, and repetitive work.
 - ⇒ drafting a policy regarding maximum working hours (e.g. 6 hours a day, 6 days a week)
9. Extreme temperatures due to weather conditions;
 - ⇒ adjusted working hours
10. Contact with wild and poisonous animals: insects, spiders, scorpions, snakes, certain wild mammals.
 - ⇒ provide training how to deal with them
 - ⇒ provide medical care

Besides above direct hazards, indirect hazards like nutrition and health are still problems in Ghana. This situation provokes a vicious circle of low productivity, low wages, malnutrition, ill-health and low working capacity. The interaction between poor living and working conditions determines a distinctive morbidity-mortality pattern among agricultural workers, which is due to the combination of malnutrition, general and occupational diseases, and complications arising from undiagnosed or untreated diseases. Low working capacity is closely related to workers' malnutrition and poor health.

Diseases and accidents caused by agricultural work are also conditioned by a range of factors such as climate, fauna, population density, living conditions, level of education, training, technological development, quality of services, etc. Agricultural workers are dependent on the general standards of public health services in rural areas where the provision of health care, adequate water supply and sanitation systems are generally

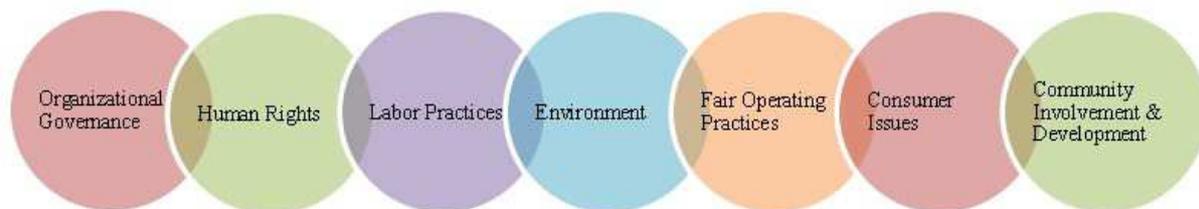
insufficient. The low standards of hygiene in living quarters affect not only smallholdings, but also the large enterprises which provide housing for temporary workers and for migrant workers. Rural communities often lack education and information on the health hazards they may face. Traditional health approaches have few effective mechanisms to reach rural communities.

It is recommended to include in the employment policy these aspects to prevent hazards during working times, e.g. by providing meals.

Other CRS measures that can be implemented are regarding welfare, housing and other facilities.

2.3 (I)CSR Themes (ISO 26000)

The seven core subjects, which every user of ISO 26000 should consider, are:



These items are elaborated on, in a practical way for Stevia 1931 in Ghana, in chapter 3.

2.4 Action plan how to implement (I)CSR

CSR is no destination, it is a process, it is like a journey. It is a process of learning and growth, not just for you as an entrepreneur, but also for your customers, suppliers, partners, the government and your surroundings. Experience shows that SME-entrepreneurs are capable of adapting quickly, which is a huge advantage in our rapidly changing society.

CSR begins with having respect for, and abide to law and regulations, but can go much further. Especially in a country like Ghana, where law and regulations aren't always fair. Or in situations where law and regulations are inadequate or even non-existing. Or when regulations thwart each other. That is what makes it so interesting as well: it's your own choices that affect the future of your company and society. So be alert and ask yourself whether you wish to, and are able to go further than what is required of you.¹

When you (as private person) start making plans for a journey, you consider what will be the destiny of the journey, who your travelling partner(s) will be, how (by car/by plane) you want to travel etc. In the action plan (based on ISO 26000) on how to implement (I)CSR, such kind of questions, divided in seven categories, so called "steps", will help

¹ Sustainable profit for SME's (page 5)

you to formulate an (I)CSR policy. As Annex I is added the work plan, which gives you a practical helping hand to develop your (I)CSR.

Recommendation:

1. Start the developing of your (I)CSR policy, by implementing an adequate management system meant to continually identify, measure and secure in procedures relevant CSR issues. Secure that the business's management team, working as a group, is involved in the management system.
2. Employ a person who is responsible for the execution of the CSR policy and who acts as a contact person for questions/complaints in the area of CSR.

2.4.1 Step 1: Watch your position

Formally this is called: Recognise (I)CSR.

At the start:

Start with evaluating your present situation for each of the ISO 26000 seven core themes. For some of the core themes (or underlying items), you might identify what you (eventually in cooperation with the local partner Limit X) are already doing.

Go through, for all these identified themes/items, the action plan by describing per theme (or item) the seven steps. Evaluate which of these seven steps are worked out at a sufficient level and which aren't.

Additionally determine how important each of the seven core subjects are to your business and to your vision of CSR, by giving the themes/items a score "high, medium, low" in the work plan.

Finally: Identify and highlight items that you do not practice at this time, but might want to include in plans for the future. Be realistic about what you can accomplish with your resources.

Take time to discuss this in the management team, because it is important to achieve consensus on these topics.

Realize for each item that you have a position in the value chain and society.

Realise that an (I)CSR policy on each item should be completed by your business's management team, working as a group. It will not be effective if it is filled out by one individual, because the success of ISO 26000 depends on team efforts.

How to do this? Look at the item you have chosen. First describe your business, related to this item and describe why it is for you important to have (I)CSR on this item.

Recommendation:

1. Outline the CRS issues related to your business, at a minimum for the issues: environment and energy aspects, human rights and working conditions, environmental and social-economic aspects linked to resources/semi-finished products purchased.

2.4.2 Step 2: Choose your destination

Formally this is called: Determine SR values and direction.

Explore what ISCR means to you (related to your chosen item). What does a “good company” look like in your eyes? What should it pursue in addition to generating profit? Does your business strive to meet that ideal?

It elaborates the best if the management makes a planning when to start working on which theme. In which it is advisable to divide the themes in smaller items. E.g. the theme “labour practices” includes different items, like payment, safety & health, child labour etc. It is impossible to work out all the items in once. So choose just a few item(s) which are for you at the moment most relevant in regard to making profit as well as from a sustainable point of view.

Recommendations:

1. Formulate a CSR mission statement which includes at a minimum, attention paid to environmental and socio-economic issues in the short and long term.

2.4.3 Step 3: Define who your travelling party(s) is/are

Formally this is called: Identify and engage with stakeholders.

Identify your key business partners (suppliers, customers, partners, communities, financial institutions, NGO’s, governmental organisations and surroundings). “Engaging your stakeholders” – having two-way discussions with them about how you and they can best work together – helps you to understand how others see you, and is a logical next step after your internal evaluation (step 2).

Start the stake holder analysis with asking yourself the questions ²: who

- might be affected by the project?
- might affect the project?
- might become useful partners even though the project may also be implemented without their contribution?
- might be conflict partners as they may face the project as threat for their role and interest?
- Will anyway be involved in the project?

Then categorise them according to their role (employees, financiers, supporting the project, controlling function or benefit from the project).

Next to that characterize them from an organisational point of view (what are their social and economic characteristics), how are they organised? Who are the decision makers?

Then identify them with regard to their interests and expectations in the project.

Finally assess the stake holders by describing what the existing strengths and potential contributions are, on which the project could be build up.

² Project Cycle Management Handbook, version 2, developed by EuropeAid Co-Operation Office, 2002, page 36.

At last you draw conclusions and make recommendations for the project how to take the stake holder into account, which action to undertake and how to deal with the stake holder.

To benefit fully from this process of identifying the stake holders, you should proceed with this step in a manner that is comfortable for your management team:

- Do not attempt to engage all stakeholders on all issues at the beginning.
- Prioritize core subjects and related stakeholders.
- Focus on areas where you and your stakeholders can most realistically move forward together within the limits of your and their resources.

Recommendations:

1. Discuss with the local partner X-Unit the CSR strategy of the Stevia 1931 project. Ask X-Unit to also formulate a strategy, by following similar steps.

2.4.4 Step 4: Map out the way

Formally this is called: Determine SR-priorities.

Determining the (I)CSR priorities can be a challenging task. But it is very important and useful, because it provides the best focus what is important for your business. It gives you a sense of being busy with the right things, that gives you repose.

You determine the (I)CSR priorities by discussing the following questions in the management team:

- Which are the most relevant items?
- Look at the effects (what is the size of the positive or negative outcomes for stakeholders, environment and economy?)
- Are there obstacles that prevent you from pursuing the chosen priorities?
- Determine the (I)CSR priorities
- Determine concrete actions to work out these priorities and think how to measure the effects of the actions.
- Think about how to make the priorities visible for the environment?

Recommendations:

1. Formulate a CRS action plan, according to SMART principles.
2. Choose of the recommendations the ones which are feasible to realize in short term.

2.4.5 Step 5: Make your journey increasingly sustainable

Formally this is called: Integrate SR into core business.

This step challenges you to start operations accordingly to the chosen (I)CSR priorities. It is the most relevant step to make doing business sustainable successful.

Especially this step is a process of learning and growth, not just for you as an entrepreneur, but also for your stakeholders. This step is the phase of learning by doing. Integration is the core of doing sustainable business.

Advices how to start operations:

- Involve your employees and reward them for it
- Take always in account that this is the phase of learning by doing.
- Adjust your actions when needed

Recommendations:

1. Establish a whistleblowing procedure whereby employees can anonymously submit issues of concern regarding questionable accounting or auditing matters. In the training of the employees communicate this explicitly to all the employees.
2. Formulate a grievance procedure to handle general complaints about the company's policy.
3. Make the ICSR actions tangible, by gaining your knowledge through measuring (see chapter 3.9.2.).

2.4.6 Step 6: Announce where you are

Formally this is called: Communicate with your stakeholders.

ISO 26000 is a valuable tool for engaging stakeholders and for promoting your achievements. Implementers of ISO 26000 should report on activities and decisions in as many of the seven core subjects as they can. If they do not address a core subject, they need to: (1) explain why they omitted it, and (2) include it in a plan for consideration in the future.

Basic points for this step are:

- Be transparent and honest (by caring for an understandable description, be complete, leaving no facts away, be honest etc.) and dare to talk about dilemmas (tell stakeholders what dilemmas exist, indicate clearly what your position is and communicate well with your stakeholders).
- Demonstrate your efforts clearly (make sure you show concrete results, keep history in order to check the progress, tell also about lesser performances etc.) and communicate your plans for the (near) future (inform your stakeholders about concrete actions, .avoid vague promises and provide a timetable).
- Finetune to your target group (which CSR issues are of importance for whom?, what kind of communication do you choose for which stake holder? You can e.g. make a communication plan for this purpose) and let others tell about you (don't tell yourself every time how sustainable your business is, but let your stakeholders tell about it).
- Be creative in your communication (e.g. consider tours, round table meetings, presentations, workshops etc.) and show courage (don't be afraid of silly comments, dare to be one of the first.)
- Utilize your USP (leverage and capitalize your distinctiveness, create commercial opportunities, calculate the benefits for your company and your stakeholders) and show the best you have to offer about sustainable aspects of your business, make CSR make concrete and tangible and ensure that all employees propagate this.

Recommendations:

1. Be transparent about your CSR performance (e.g. the bribery regulations to be explicitly communicated both inside as outside the company, see 3.4.).

2.4.7 Step 7: Cooperate with your travelling-companions

Formally this is called: Exercise influence and collaborate

Basic points for this step are:

- Research opportunities and risks in the value chain (ask your suppliers, corporate customers, partners, distributors or processors information and require (perhaps) a statement from them regarding a special ICSR issue) and bend a risk into an opportunity.
- Make use of knowledge and experience of other partners (make use of industry knowledge, experts and internet (see chapter 3.9.1), take a look at CSR leaders and ask for grant opportunities.
- Bundle forces and cooperate with others (like local, regional, national and international initiatives), join sustainable initiatives in the industry or sector (see chapter 3.9.1).

2.4.8 Step 8: Evaluate / repeat this journey regularly

As stated before: ICSR is no destination, it is a process of learning and growth. So it is advisable to evaluate regularly each step, each chosen item which is worked out. So you implement continuously gained insights and new developments into your ICSR policy.

3 (I)CSR IN GHANA

3.1 General

Generally the following items related to ISCR have to be taken into account when doing business in Ghana:

1. Laws and regulations can be alien to CRS. Though Ghana's investment laws protect investors against expropriation and nationalization, the Constitution sets out some exceptions and a clear procedure for the payment of compensation in allowable cases of expropriation or nationalization. The Government of Ghana may compulsorily take possession or acquire property only where the acquisition is in the interest of national defence, public safety, public order, public morality, public health, town and country planning, or the development or utilization of property in a manner to promote public benefit.³
2. In most African countries laws regarding environmental issues are less severe as in the Netherlands.
3. Lack of local SME's or network to transfer Dutch knowlegde.
4. Many local suppliers struggle to meet the strict criteria of Western Europe labels.
5. A culture gap in the perception of CSR. Export driven entrepreneurs often stab a lot of time in product quality and safety, but many African people think inclusive entrepreneurship and employment is much more important.

The following general CSR items/risks are identified for doing business in the Upper West region of Ghana.

Chieftaincy and Ethnic Conflicts

One of the reasons for lack of investments in the North has been attributed to the numerous conflicts in the Region.

The North became unattractive to business people including indigenes who preferred to set up their businesses elsewhere for fear of being consumed by conflicts. The Northern Peace Initiative recently identified some 15 major conflicts which have undermined the development process of the North. These conflicts have led to loss of lives and property as well as earned for the North a dented image. The North has therefore been associated with insecurity where public resources meant for development have been used for conflict resolutions and maintenance of peace. Fact is, both investment and development go to places where their security is assured. There are records to show that Coca-cola Ghana Limited, Swepps, and Boeing International all declined their earlier interests in the North because of insecurity among other reasons. Conservative analysts have argued that the North is fifty (50) years behind its development as a result of the losses it suffered from conflicts. This is in spite of the deliberate underdevelopment programmes of the colonial administration.⁴

Human Resource Development

³ <http://www.state.gov/e/eb/rls/othr/ics/2012/191155.htm>

⁴ <http://www.modernghana.com/blogs/241637/31/the-savannah-accelerated-development-authority-sad.html>

The low illiteracy rates of the three Northern Regions are alarming. The rate for Upper West is even below the national average of 56%. In contrast, the population growth rates of the North are above the national average of 3%. The implications are not amusing as more and more children are out of school despite the progress made in the FCUBE programme. SADA's goal of industrial development will therefore be a mirage if we continue to have large sections of the society outside the literacy range. Whiles general literacy should be supported through the construction of new schools, motivation for teachers and scholarships for brilliant students to seek higher education, of particular interest to the success of SADA is technical education and agricultural technology training. Sadly, technical and vocational education has not been encouraged over the years whilst most graduates of Junior and Senior High Schools have never seen technical education as viable alternative to their aspirations. The problem now is who will constitute the factory hands and the technicians? What about skilled personnel required by the modern high-tech industrial model of development?

Recommendations:

- Be aware of the ethnic differences. When employing employees prevent conflicts by e.g. training the employees
- It is recommended to formulate a programme that will see a percentage of students sponsored to study in some technical education both here and abroad to constitute the first batch of factory hands and technicians to usher in the industrial programme under SADA. If those graduates gain employment or set up their own ventures, other young ones will be encouraged to pursue technical education and thereby put the North on the path to economic growth.

3.2 Organizational governance

Like most other former British colonies, Ghana inherited, at independence, many rules and regulations left behind by the colonial government. During the colonial period, British company legislation was introduced into the country; hence Ghana's legal system and corporate governance practices mirrored the UK pattern.

Practicing accountability and transparency at all levels of your organization; using leadership to create an organizational culture which uses core values of social responsibility when making business decisions.

Ghana Securities and Exchange Commission (SEC) (2002) identified some common elements that underlie good corporate governance upon which further evolution and developments in governance structures are built upon today. They are:

- (1) *Ensuring the basis for an effective corporate governance framework*
- (2) the rights of shareholders;
- (3) the equitable treatment of shareholders;
- (4) the roles of stakeholders;
- (5) disclosure and transparency;
- (6) the responsibilities of the board.

These pillars are explicitly uncovered in the 2002 code of best practices released by the Ghana SEC and must be acknowledged in the CSR plan.

3.3 Government influence

When conducting business in a country with an oppressive regime or in a country with high-risk to human rights violations, a company should assess its impact on civil society relative to its impact on government, and minimise its support of oppressive regimes. Ghana practises officially a democratic system of governance. Parliamentary and presidential elections are held every four years in accordance with the provisions of the 1992 Constitution. The last elections were held in 2012, and the next elections are expected in 2016. The Constitution provides a clearly defined separation of powers among the legislative, executive and judiciary arms of government. There are 10 administrative regions in Ghana with 216 municipal and district assemblies (MDAs). Ghana practises a system of decentralisation where the various regions and MDAs are allowed some degree of autonomy with decision making.

Recovering from an economic countdown in the 1980's Ghana has over the last years initiated policies targeted to make Ghana the gateway to West Africa through building a business-friendly environment. The government has created the Ministry for Private Sector Development tasked to facilitate the development and growth of a competitive and vibrant private sector and also to help reduce the costs of doing business in Ghana. E.g. Ghana permits 100% foreign ownership.⁵

Ghana also maintains various structures of traditional rulership, recognised under the Constitution. The role of traditional leaders is to mobilise people to pursue development goals at the local and community levels. Traditional chiefs in Ghana have been organised into regional and national houses of chiefs. Ghana's legal system is based on the common or customary (traditional) law; statutes enacted by Parliament; rules, orders and regulations enacted through delegated legislation; and the supremacy of the national Constitution.

The Dagomba numbers over half a million and mainly inhabit the Northern region and are also sparsely populated around the Savanna region, but mainly the Tamale region (the capital of the Northern region). The population of Northern Ghana is mainly Muslim. The Mole-Dagbon is the second most populous tribe in Ghana but only one in every seven Ghanaians is a Mole-Dagbonian. They are further divided into smaller sub-tribes, with the majority of them living mainly in the Northern parts of Ghana such as Bolgatanga. The Kusasi are about 400,000 and spread across the Bawku districts in Northern Ghana. Recently the relationship between Kusasi and other ethnic groups has hit rocky waters because of a tag of war over the control of Bawku and paramountcy. This has led to ethnic distrust and sour relations between them and other tribes.

According to "the Africa competitiveness Report" the most problematic risk factors for entrepreneurs in Ghana are access to financing, tax rates, poor work ethic in national labour force and inadequate supply of infrastructure. In an oppressive regime, simply conducting business operations and paying taxes may support an unjust government at the expense of its citizen's rights. Also violence and unlawful killings by the police and security forces were reported by Amnesty Country reports in 2012. One of the most damaging things a business can do while working under poor human rights conditions is

⁵ African Business, October 2008

to legitimise or endorse the undermining of human rights by appearing complacent in the face of violations. Circumvent this by:

- Acknowledging any direct connections to violations: publicly recognise the human right violated, express regret that you cannot fully comply with the right in the present circumstances and describe the company's special procedures for preventing and mitigating the negative impact of its operations.
- Disassociate operations from oppressive governments: do not publicly condemn the regime, but align yourself with reputable human rights groups, explain your policies and operations, and ensure that you respect human rights without exception.

During the visit of Mr Karel and Rogier Want to Ghana in April 2015, they had a meeting with SADA (Savannah Accelerated Development Authority). SADA is an independent agency for coordinating a comprehensive development agenda for the northern savannah ecological zone in Ghana. The area comprises the three Northern regions of Ghana namely, Upper East, Upper West and the Northern Region, and stretches to include districts contiguous to the Northern region that are located North of Brong-Ahafo and north of the Volta region. SADA constitutes Ghana's response to effects of climate change associated with floods and draught.

The agency's main thrust is to promote sustainable development using the notion of a forested and green north to catalyze climate change reversal and improve livelihoods of the most vulnerable citizens in the area. The strategy being developed will provide opportunities for poor peasants, especially women, to own assets in economic stress, sustain their food crop production and protect the fragile eco-system of the northern savannah by managing the flood-prone river-beds better.⁶

WAT IS ER AL BESPROKEN AFGESPROKEN MET SADA? FINANCIËLE STEUN?



Left to right: **op foto 10 mensen, onderstaand: 9 mensen ??**1 Huudu Abu: regional crops officer; 2 Karel Want; 3 Elizabeth Kutina: regional officer in charge of women in agricultural development; 4 Rogier Want, 5 Joseph

⁶ http://mofa.gov.gh/site/?page_id=282

Recommendations:

- Be aware of the different tribes in the region. Are they willing to cooperate as employees which each other?
- The companies can join a dedicated UN Global Compact group of companies that operate in conflict zones and that want to prevent human rights violations: the Business for Peace platform.

3.4 Corruption

Major governance indicators show that Ghana has achieved significant progress over the last few years in terms of government effectiveness, transparency of the regulatory framework and control of corruption. However, although it not perceived as extensive as in most other African countries, corruption remains a significant problem in the country. According to the Corruption Perceptions Index, the corruption score of Ghana is 46, on a scale of 0 (highly corrupt) to 100 (very clean), meaning the risk of corruption in Ghana is high. Petty corruption is persistent and there is evidence of forms of political corruption including looting of state assets. Sectors most affected by corruption include the police, political parties, and public financial management - in particular with regard to public procurement, tax and customs administration. Although in recent years, corruption in customs and traffic police has decreased significantly.

In Ghana, the police are known to demand bribes in relation to court matters, vehicle registration, and the transportation of goods. Locally funded contracts are pointed to as hot sports for corruption. In rural areas state administration's influence is limited; companies might be subjected to local regulations and corruption. Ghana has two parallel legal systems: its traditional court system and a British-based 'modern law', which makes contract enforcement difficult.

The government has a strong anti-corruption legal framework in place, but faces challenges of enforcement. The Criminal Code criminalises corruption in the form of active and passive bribery, extortion, wilful exploitation of public office, the use of public office for private gain and bribery of foreign public officials. A number of institutions were established in the 1990s to address corruption, such as the Commission on Human Rights and Administrative Justice, the Serious Fraud Office, and the Public Procurement Authority. The Serious Fraud Office has recently been replaced by the Economic and Organised Crime Office with additional powers to investigate and prosecute corruption cases. However, various reports underline the need to strengthen the independence and capacity of these various anti-corruption bodies.

Businesses also consider corruption one of the most important obstacles for doing business in Ghana. Companies should be aware of the potential for encountering demands for bribes from the police when dealing with court matters, vehicle registrations and the transportation of goods. Reportedly, businesses cannot expect complete transparency in locally funded contracts, which are continuously pointed to as 'hot spots' for corruption. The visibility of state administration in rural areas is still limited, and

companies can thus be subjected to local regulations and corruption when operating in rural areas. However, the level of corruption in Ghana is relatively low when compared to other countries in Africa, and donors and international financial institutions have been keen on supporting political will to curb corruption in the country.

Having part in corruption is considered an offence, even if the activities occurred abroad (this for instance holds under Dutch law). The OECD Guidelines for Multinational Enterprises standpoint concerning bribery is:

- Do not offer, promise, give, request, agree to or accept undue pecuniary or other advantages to or from public officials or the employees of business partners.
- Arrange for appropriate and regular oversight of third parties such as agents and other intermediaries, and ensure that remuneration is appropriate and for legitimate services only.
- Keep a list of agents engaged in connection with transactions with public bodies and State-owned enterprises and if relevant make this available to competent authorities, in accordance with applicable public disclosure requirements. Any small payments needed should be registered as well.
- Publicly commit to fighting bribery, create an anti-corruption policy, and inform your employees of such. Also arrange for schooling.
- Using disciplinary measures like suspension or even firing, you can enforce policy adherence.
- Controls on accounting can prevent bribery.

Considered as one of the most vibrant emerging democracies in the region, civil society has the political space to develop, meet and campaign for anti-corruption issues freely and without major interference.

Recommendations:

- Give the employees regulations in which bribery of government employees is expressly prohibited and communicate explicitly these regulations both inside as outside the company.
- Be alert of bribery in transport of products (eg vehicle registration).

3.5 Land use, property rights and involvement of local communities

Land governance directly influences food security in Ghana. The main issues relate to access to land in the more densely populated areas, and to tenure security in areas where paramount chiefs are powerful and engage in land transactions. Several large land transactions have been made in the last years, mostly for agricultural purposes. Conflicts over access to land are taking place also between generations, with young people not having secure access to land, or between farmers and cattle herders searching for new land.

A complex mix of constitutional, legislative and customary sources is the basis for land governance in Ghana. This makes it possible for different groups to claim the same part of land. The current land administration system results therefore in overlapping claims and can make investment risky as the land can later be claimed by another person or group. The government of Ghana is engaged in the Land Administration Project (LAP) to

implement the National Land Policy and undertake institutional reforms. Aimed to ensure land tenure security, this process will still take time as implementation capacity remains limited.

Companies involved in projects that require land acquisition or lease contracts, risk to be involved in land grabbing. Land grabbing results in the loss of livelihoods of the local population. To prevent land grabbing investors should respect the rights of the communities affected and address their grievances. They should respect all existing land use rights (including customary rights) and seek free, prior, and informed consent for all deals as well alternatives to the transfer of land rights from small-scale food producers. It is important to identify relevant stakeholders and consult and adequately compensate them. In addition, they must be transparent in their concluding contracts and ensure sustainable economic development.

It is important to understand that:

- Most lands in Ghana are held by traditional leaders (family heads, clan heads, chiefs, priests etc). These institutions do not have the experience and indeed the tradition of managing grants of lands of that magnitude. Their skills are therefore overwhelmed by the mere size of such lands.
- Majority of land users in the rural areas where the demand for such lands is most in demand are smallholder farmers. Most of these farmers do not have registered interests in those lands they are using. Most of them also have only use rights either as natives or settlers. They are therefore vulnerable in several respects when a higher interest holder is negotiating for the release of such lands.
- Although customary processes exist in most of these communities for ensuring consultation between the leadership and the occupiers and users (usually the subordinate members of the landowning groups), these customary practices are being breached on the face of high monetary considerations. In conformity with good governance practices, it would be appropriate to prescribe standard procedures that would ensure effective grassroots consultation with persons who would be directly affected by such acquisitions.
- In some cases too, projects that are proposed to be executed on such lands would require appropriate safeguards to ensure the protection of the environment. Measures would therefore be required to be put in place to ensure the State's fulfilment of the responsibility on Government under Article 36 (9) of the Constitution.
- Most acquisitions are being undertaken without due regard to land use planning considerations. It is important to note that land use can achieve the maximum results only when it is put to its highest and best use. This can only be realised if the development is done within the framework of an appropriate land use plan.

Recommendations:

1. Be well informed about the laws/rules in Ghana about the land governance (like the LAP)) of the Ghanaian government and about the "ownership" of the area of land that will be used in the project. Employ safe guards to secure the land and the project.
2. Involve the local communities in the process of consultation regarding the project.
3. Minimise the risks to the safety and public health of the local community from the project to the greatest extent possible.

4. Minimise the involuntary relocation of the local community to the greatest extent possible.
5. Prevent or minimise that the project doesn't lead to reduced access to natural resources, including fresh water, for the local community.
6. Negative effects of the project on indigenous population must be prevented to the greatest extent possible. Built an ongoing relationship with these indigenous populations.
7. Negative effects of the project on cultural heritage must be prevented to the greatest extent possible.

3.6 Personnel / employees

General recommendation:

- Be sure that the activities of the project conform to all local laws and regulations in the area of human rights, working conditions and terms.
- Make a transparent human resources plan for the local employees, by distributing it to the employees in their local language.

3.6.1 Human rights

Today, Ghana is one of the more developed countries in Africa. Ghana is a constitutional democracy with a strong presidency. Since the introduction of the Constitution of Ghana in 1992 fundamental and basic rights – namely human rights- of every human being have been recognized. It is the responsibility of the government of Ghana to enforce and uphold these human rights. However, to reach this point the Republic of Ghana underwent a series of changes in the area of human rights since there are still many ongoing problems such as the human trafficking, forced child labour, police and security forces, justice systems, housing rights, forced evictions, violence against women and children, rights of lesbian, gay, bisexual and transgender people, discrimination against persons with disabilities and persons with HIV/AIDS.

Doing business in such a country where the chance of human rights violations by the government is large, the company must minimize and take preventative measures. involvement in corruption and bribery as possible. This is relevant to the following aspects of business: local procurement (use local suppliers) personnel (use local workers), sales & marketing (fair distribution of products) and paying taxes.

The human rights situation in the Northern Region of Ghana has been described as gloomy in spite of the various interventions made by human rights institutions and civil society organizations, an official of the Commission on Human Rights and Administrative Justice has noted. Issues bordering on the rights of women and children, the state of conflict, the state of health care delivery with specific reference to the right to health, the situation of remand prisoners, among others, are said to be very appalling. In some parts in the Northern region, there is for example a belief that blames the causes of famine and outbreak of diseases such as meningitis on witchcraft and the women are being blamed for causing these outbreaks.

One of the most damaging things a company can do in these circumstances is to ignore the human rights violations and thus accept and legitimise these. For the partners this is of great importance. This is why they will avoid it by:

- avoiding any involvement in human rights abuses. The company holds and describes the procedures to which the company is committed, to avoid the negative impact.
- disconnecting their acts independently of the government. The company won't drop-off the government publicly, but they will make sure that their actions and attitudes are similar to those of the recognized human rights groups; they will describe their policies, in which they make sure they respect all human rights without any exception.

3.6.2 Labour/working conditions

Often the working conditions of small farmers in Ghana do not meet the safety standards, or are damaging to the employees' health. The ILO considers agriculture as one of the three most dangerous sectors in terms of fatal (and non-fatal) accidents at work and occupational diseases (see chapter 2.2.2.).

The partners identified the following risks and are aware of the following weak situations related to working conditions:

- In the agricultural sector often seasonal workers carry out the seasonal and labour-intensive tasks. These seasonal workers are paid worse than regular employees in terms of wages, working hours and amenities. Workers that are hired by an agency have in most cases even worse working conditions, because the agencies do not comply with the legal standards for hours and wages.
- Another problem is that employers often use so-called "civil contracts" instead of employment contracts. In the case of a civil contract, employers don't need to pay social security contributions and are not subject to the rules regarding the hiring and firing of staff.
- For the other general identified risks in agriculture we refer to chapter 2.2.2.

The partners will include ILO principles in their policy to prevent these kind of situations.

Recommendations:

- Award the employees on living wages, not at minimum wage level. Calculate the level of living wages (based on calculations of the [price of living](#) of a local family).
- Formulate an acceptable policy with regards to work times and overtime.
- Formulate an acceptable policy with regards to working on holidays and weekends (including compensation rules)
- Local employees have the right of a (legal) minimum of paid vacation days according the International Finance Corporation (IFC).
- Provide all employees a permanent or temporary contract in which is stated, as a minimum, the employee's personal information (name, birth date and place, gender, salary, contract term), his or her function and task description and the rights and responsibilities of both parties (according IFC).

3.6.3 Safety and health

Ghana has no national policy on occupational health services. A draft policy developed by the Ministries of Labour, Health, and Mines and Energy as far back as 2000 is yet to be adopted. However, it is still unclear how the Ghana government partnered with the aforementioned organizations in implementing the OHS (Occupational Health and Safety) activities and reported on its outcomes. A majority of Ghana's legal provisions on OHS are limited in scope as a vast majority of industries, including agriculture and most of the informal sectors, were not specifically covered.

The country hasn't ratified the OHS of the ILO; Ghana though has ratified the convention number 181 (Safety and Health in Agriculture Convention, 2001). Statutes that have a bearing on OHS are the Workmen's Compensation Law (1987), Environmental Protection Agency Act 490 (1994) and the Ghana Health Service and Teaching Hospitals Act 526 (1999). Section XV of the Labour Act 651 (2003) covers Occupational Safety, Health and Environment. This is based on the tenets of ILO Conventions No. 155 and 161 which the country has not yet ratified.

However, these few legal provisions require huge modifications in order to meet international requirements and standards. Further, the Ministry of Health also identified some OHS challenges in Ghana. Poor OHS infrastructure and funding, insufficient number of qualified OHS practitioners, and the general lack of adequate information are among the main drawbacks to implementing an effective OHS practice. A survey in Ghana on health and safety practices among small- and medium-sized enterprises in the construction industry revealed serious OHS problems. Another key OHS issue is the employees' incessant exposure to OHS risks and diseases.

As an employer, you have a responsibility to ensure the health and safety of your employees. A safe and healthy workplace not only safeguards workers from injury and illness, it can also lower injury or illness expenses, increase productivity and quality, and raise employee's confidence. In other words, safety is good for business, protecting workers against hazards to health and safety arising out of or in connection with the activities at work is the right thing to do.

A safe and healthy work environment includes also preventing undesired psychosocial stress such as stress, bullying and sexual harassment at work. Employers have a responsibility to ensure that the working environment is safe and employees have responsibility to adhere to the safety rules prescribed by employers.

- Provide and maintain a safe and healthy workplace with safe systems of work, plant and machinery.
- Identify the health and safety hazards of the work processes used.
- Find out what precautionary measures are needed to protect workers from the hazards and ensure the precautionary measures are put in place.
- Control hazards first by getting rid of the hazard or by controlling or reducing the risk posed by the hazard, before making workers use personal protective clothing of equipment.
- Make sure work is supervised by people who know about the hazards and with the authority to ensure precautionary measures taken by the employer are in place.
- Provide information, instructions, training and supervision to ensure the health and safety of employees doing the work.

- Don't allow employees to do work tasks where the hazards of that work have not been identified and properly controlled.
- Ensure that your employees have appropriate protective clothing and the availability of facilities such as medical assistance and training that supports safe performance at work.

Training of staff, employees is crucial for the success of the project and an extensive training program will be developed.

The comprehensive training program (including seasonal workers) is outlined below:

- Training about knowledge about farm management and meeting performance criteria;
- Training aimed at improving competences and professional skills of employees, managers and specialists.
- First Aid
- Basic Fire Fighting
- Incident & Accident investigation
- Health & Safety for representatives, supervisors and managers
- HIV/AIDS⁷

When the project will adhere to GLOBALG.A.P., BRC, HACCP (see paragraph 3.9.3. for explanation) and other certificates of the partners, they need to have employee facilities in place and adhere to environmental standards.

Recommendations:

- Formulate a policy / management system on occupational health and safety.
- (if applicable) create a disaster plan.
- Take care of adequate medical facilities, which are available in case of accidents (IFC).

3.6.4 Discrimination & gender

This issue concerns: women (and girls), LGBT (lesbian, gay, bisexual and transgender), migrant workers, domestic population, disabled employees).

Discrimination and violence against women (and girls), and LGBT) community in Ghana is common. Women have a lower status, difficulty in accessing the labour market and in finding work. Also human trafficking and (sexual) abuse of women is still a serious problem. Research by the US government shows that women in Ghana suffer discrimination in access to employment. There remains resistance to allow women to work in non-traditional sectors. In rural areas, they perform hard physical labour in agriculture, transport goods and do heavy housework, often with children on their backs. Traditional practices and social norms ensure that women often cannot use their inheritance and property rights.

In Ghana discrimination of migrant employees is a common phenomena too. Related to the project of Stevia 1931 this is less important, because the problem of discrimination of migrant employees exists mostly in the Southern part of Ghana, by migration of employees from the Northern part of Ghana to the South.

⁷ e.g. ILO, A Training Manual for Enterprises on HIV/AIDS Workplace Policy and Programmes, 2009

Next to this it is important to take notice of the rights of the domestic population. And to know how to manage disability in the workplace.

Elimination of discrimination in work settings is one of the four core ILO principles. As an employer trying to combat or prevent discrimination it is especially important to ensure that employment-related decisions (including salary) are based on relevant and objective criteria.

IFC researched that a good gender balance in the workforce may even lead to better operating results.⁸

Employers can establish safe and good working conditions for women with relatively small efforts. For example by arranging separate dressing rooms, sanitary facilities and transport to/from home.

Recommendations:

- Formulate an active and careful HR management to ensure the equal treatment and the prevention of discrimination of local employees, including women, domestic populations, (if applicable) migrant workers, temporary workers and seasonal labours.
- Introduce the Gender Equity Seal (a system for measuring/certifying the policy of a business related to treatment of gender differences).⁹

3.6.5 Child & forced labour

Not all children’s work is considered child labour. ILO’s definition of child labour: work that is mentally, physically, socially or morally dangerous and harmful to children and/or interferes with their schooling. In its recommendations the ILO specifies minimum ages for different types of activities. For the lightest type of work the minimum age is set at 12.

Child labour is common in Ghana, especially in tourism, mining and the agricultural sector.

Table: Statistics on Children's Work and Education in Ghana

Working children, ages 5 to 14 (% and population):	43.5 (2,731,596)
School attendance, ages 5 to 14 (%):	83.1
Children combining work and school, ages 7 to 14 (%):	39.8
Primary completion rate (%):	98.5

(Source for primary completion rate: Data from 2013, published by UNESCO Institute for Statistics, 2014 Source for all other data: Understanding Children's Work Project's analysis of statistics from MICS3 Survey, 2006)

The Ghanaian Government has established relevant laws and regulations related to child labour, like the Children’s Act (1998), Hazardous Child Labour Activity Framework for Ghana:

⁸ IFC, Investing in Women’s Employment

⁹ SAI & UN, Gender Equity Seal, 2012

Minimum Age for Work	15	Section 89 of the Children's Act 1998 *
Minimum Age for Hazardous Work	18	Section 91 of the Children's Act 1998
List of Hazardous Occupations Prohibited for Children		Section 91 of the Children's Act 1998
Prohibition of Forced Labor		Article 16(2) of the Constitution 1992
Prohibition of Child Trafficking		Sections 1-2 of the Human Trafficking Act 2005 (Act 694)
Compulsory Education Age	15	Article 2(2) of the Education Act of 2008
Free Public Education	15	Article 2(2) of the Education Act of 2008

* When a company doesn't comply with the Children Act, they risk a penalty that can go up to as much as 1 million euro. In case of possible violations, a district representative is sent to the enterprise. He has the freedom to question everyone and in case of sufficient suspicion to transfer the case over to the police. More importantly, an employer in the industry is obligated to record the number of children employed in his company, including dates of birth, if known.

Research showed that it is common use in Ghana that labour child in agriculture is used for the following tasks:

Sector/Industry	Activity
Agriculture	Land clearing, †using machetes†and harvesting hooks, †working in the vicinity of pesticide spraying, †and carrying heavy loads†in the production of cocoa (3, 4, 7)
	Herding livestock* (8, 9)
	Fishing for tilapia, and to a lesser extent for mudfish,* silverfish,* catfish,* and electric fish,* including producing bait, nets, and fishing gear; launching, †paddling, †and draining canoes; †casting†and pulling†fishing nets and untangling†them underwater; sorting, picking, cleaning, and smoking†fish; and cleaning and repairing nets and boats (1, 2, 9, 10)

† Determined by national law or regulation as hazardous and, as such, relevant to Article 3(d) of ILO C. 182.

* Evidence of this activity is limited and/or the extent of the problem is unknown.

Since 2013, Ghana made a moderate advancement in efforts to eliminate the worst forms of child labour. The National Program for the Elimination of Child Labour in Cocoa (NPECLC) released the results and analysis of the pilot of the Ghana Child Labour Monitoring System (GCLMS). The Ghana Police Service's Anti-Human Trafficking Unit (AHTU) increased the number of investigators it employs and opened its tenth regional office. Ghana became the first country to have its efforts against the worst forms of child labour peer reviewed by the Economic Community Of West African States (ECOWAS), ECOWAS. However, children in Ghana continue to engage in the worst forms of child labour in agriculture, including in cocoa, and in fishing. Enforcement of legal protections against the worst forms of child labour is severely limited due to resource constraints, and social programs do not cover all of the sectors in which children work.¹⁰

Besides the Government of Ghana has established policies related to child labour. With 15 ECOWAS countries, Ghana implements a regional action plan on child labour, especially its worst forms. It aims to eliminate worst forms of child labour in West Africa by 2015 and to continue progress toward the total elimination of child labour. During

¹⁰ <http://www.dol.gov/ilab/reports/child-labor/ghana.htm>

2013, Ghana volunteered to be the first country to have its efforts against worst forms of child labour peer reviewed under the ECOWAS Regional Action Plan. A self-assessment of Ghana's performance was completed, and an external review was conducted by reviewers from Côte d'Ivoire and Nigeria, along with an ECOWAS consultant. The ECOWAS peer review report highlighted the need for enhanced support from MELR (Monitoring Evaluation Resolution Learning) and coordination among all partners, increased funding beyond cocoa sector, and establishment of clear sanctions for those who violate law.

Recommendations:

- To combat child labour, follow the Action Plan from Alliance 2015, the Action plan from Hivos, or use the Guidance Document from IFC.
- Some of the recommendations from IFC are:
 - provide training and awareness programs for employees of all levels;
 - reward staff for their efforts to eliminate harmful child labour;
 - create a mechanism by which employees and others can report issues of child labour (with the assurance of confidentiality);
 - create a system by which casual and seasonal labourers are always checked for their identity and minimum age.
 - partner with other companies and organizations;
 - select suppliers carefully, by checking if they make use of child / forced labour.
- Contribute together with the local partner X-Unit and the main supplier to the abolition of child labour.
- Despite the requirement for free education in Ghana, families are often required to purchase uniforms and school materials. Children without uniforms may be turned away from school. Access to education is also hindered by a shortage of classrooms and by schools without sufficient teachers or materials. For some children, attending school is practically impossible, as their villages are located many miles away from the nearest school and there is no form of public transportation. Although a birth certificate is not a legal requirement to enter school, it is reported that some children who do not have them are denied access to school; births in Ghana are not always registered with the government. The project is advised to address some of these problems.

3.6.6 Trade union freedom

In Ghana, labour legislation does not sufficiently secure trade union rights, and the authorities retain some discretionary powers over unions. An estimated 85% of Ghanaian workers are employed in the informal sector, where the implementation of labour laws is patchy, and workers are often unaware of their labour and trade union rights.

In 2012, trade unionists who tried to protest about the poor performance of their employer found themselves victimised. Police used excessive force against protesting teachers. Unionisation in the export processing zones (EPZ) remains complicated mainly due to employers' resistance.

Freedom of association and the right to organize and bargain collectively are fundamental human rights, the exercise of which has a major impact on work and living conditions. In the light of trade union repression it is important that you allow your employees (or the employees of your suppliers) to unite themselves and discuss work related issues with management.

According to the Dutch trade union FNV, companies have to do more than just recognize the right to organize, they should promote this more actively. Even in countries where unions are banned, or (as in China) where the government only allows an official state union. In this case the FNV recommends companies to inform employees of their rights (potentially by inviting NGOs to speak on the topic), allow alternative forms of employee organisation and make explicit that participants will not be disadvantaged in any way.

The General Agricultural Workers' Union (GAWU) is an affiliate of the Trades Union Congress-Ghana and the biggest trade union organizing farmers and agricultural employees in Ghana. GAWU, through FNV Mondiaal, joined Stop Child Labour and is currently implementing a three year project in 30 communities, 4 districts and 3 Regions in Ghana. This will cover a total of 2,400 children and 1,000 parents. Currently GAWU focuses on community mobilization and awareness raising activities in order to involve the communities and authorities in the project.

Recommendations:

- Give the employees the right to collective bargaining and to join labour unions.

3.7 Environmental issues

Ghana is confronted with serious and complex environmental challenges; they include waste management, illegal mining, logging, deforestation, the destruction of biodiversity, desertification, climate variability and change, mismanagement of chemicals, noise, water, pollution of all forms¹¹,

Especially in the Northern part of Ghana recurrent drought severely affects agricultural activities; deforestation; overgrazing; soil erosion; poaching and habitat destruction threatens wildlife populations; water pollution; inadequate supplies of potable water, are current environmental issues.¹² Another identified risk in the Northern part of Ghana are dust storms (damaging the crop, destroying houses).¹³

An policy regarding environmental issues includes: identifying and improving environmental impacts of your operations, including resource use and waste disposal.

It contributes to four core topics:

- Preventing pollution
- Sustainable use of resources
- Prevention and adaptation to climate change
- Protecting the environment, natural habitats and biodiversity

An environmental management system (EMS) is advised to be implemented to address environmental practices within the organisation. It is used to formally articulate environmental goals, to make choices that integrate the environment into production decisions, and to identify opportunities for pollution reduction and to implement plans to

¹¹ <http://graphic.com.gh/news/general-news/17047-ghana-confronted-with-environmental-challenges.html#sthash.LucHpuB0.dpuf>

¹² http://www.indexmundi.com/ghana/environment_current_issues.html

¹³ <http://www.nadmo.gov.gh/index.php/ghana-s-disaster-profile>

make continuous improvements. The two most widespread EMSs in Europe are ISO 14001 and EMAS (Eco-Management and Audit Scheme).

Recommendations:

- An Environmental Impact Assessment (EIA) will be executed at the start of the project.
- In addition to that it is strong advisable to (let) make a calculation of the impact on the environment (SMART defined), including a study of the CO² emissions, impact of use of water. To determine the environmental impact of the products it is advised to use a Life Cycle Analysis (LCA). LCA is a global widely used method to identify the total environmental impact of a product.
- Establish an environmental management system meant to continually identify, measure and secure in procedures relevant environmental issues., using ISO14001 or EMAS.
- The project takes adequate measures to minimise the unnecessary use of energy, water and resources.

3.7.1 Climate and energy

The use of diesel generators is common in Ghana to provide for a more stable supply of electricity. Due to the diesel-fumes this puts considerable strain on the environment and potential health damage for the population.

For a company, minimalising its effects on climate change is an important aspect of being a responsible business. The first two steps in achieving this are: saving energy (electricity and fossil fuels), and using sustainable energy sources (solar, wind) whenever possible. Climate compensation, or carbon offsetting, is a possible third step in becoming a CO₂ neutral company.

Environmental issues, including the question of climate change, have been frequently debated during recent years. The Intergovernmental Panel on Climate Change (IPCC) published a report in 2007, which determined that man-made greenhouse gas emissions most likely increase temperature on earth. The panel also concluded that this temperature rise may seriously disturb naturally occurring ecological interactions.

Carbon Dioxide dosing had become an integral part of greenhouse horticulture. CO₂ promotes growth and increased production and/or improved quality. Therefore growing in greenhouses can be beneficial for mitigate climate changes. Obviously the effect of the required energy also should be taken into account to see what the net effect is. It is advised to measure carbon emissions for the project annually to be able to monitor, evaluate, adjust and reduce carbon emissions.

Recommendations:

1. The project will prevent as much as possible a negative effects on Biodiversity.
2. For electricity use study the possibilities for energy reduction. Consider that an emergency generator is not a luxury in Ghana, so include this also in the study.

3.7.2 Soil (fertility) and fertilization

Fertile soil is an indispensable component of sustainable agriculture and food production. Different researches have showed that a fertile soil produces a much higher yield.

A spoonful of healthy soil can contain more living organisms than there are people on the planet. The more fertile the soil is, the more organisms it has living in it. These organisms include bacteria and fungi, as well as larger soil creatures like nematodes, earthworms and ants. All are important for the health of soil.

In addition a healthy soil has high waterholding capacity minimizing the usage of water. Plus soils worldwide stores more carbon than all the forests together. Therefore it is of extreme importance to maintain and nurture on of the most important natural resources.

Recommendations:

- Implementation of a composting system in the project.
- Maintain and/or improve soil fertility
- Don't use or minimize use of chemical fertilizers and pesticides

3.7.3 Use of pesticides in production

Fungal diseases are a problem in many crops, also in Stevia Fungal diseases reported on *S. rebaudiana* include *Erysiphe cichoracearum*, *Rhizoctonia solani*, *Sclerotium dephinii*, *Sclerotium rolfsii*, *Septoria steviae*, *Sclerotinia sclerotiorum* and *A. steviae*.¹⁴ They can be recognized by several damage symptoms. A single fungal infection is able to cause a combination of these damage symptoms, that can differ per crop. Rotting and wilting are often caused by soil pathogens, infecting plants via the roots.

Safety, convenience and reliability are important characteristics of crop protection. Preferably search for a sophisticated system developed for the diseases dispersion control, based on a biological approach. A wide range of products that meet international quality standards are available, together with advice based on many years' practical experience. A blueprint approach avoids nasty surprises during the growing period, and forms the basis for minimum requirement of pesticides. Thus pests are not likely to develop resistance. So it is advised to grow Stevia in an environmentally friendly way and serve as an example for others.

Quality control

For export the quality control should be:

- Make quality categories and use only top quality for export.
- Check every batch at intake and departure (checklist) on residues. In terms of HACCP these are called "hazards": a hazard is a dangerous substance that may be present in a product and then may threaten the health of the consumer. These include:
 - Microbiological hazards: bacteria, fungi, viruses and parasites.
 - Chemical hazards, or harmful substances: dioxins, heavy metals, mold toxins, pesticide residues, and so on.
 - Physical hazards: glass, bone particles, sharp metal or wood particles, and so on.

These checks has to be secured in the production system. Important to know is that when consecutively two checks shows negative residues it is for an organic grower very difficult to sell any product to any organic buyer in the future.

¹⁴ <http://onlinelibrary.wiley.com/doi/10.1111/j.1365-3059.2007.01578.x/full>

To create the high quality standard all handling should be executed in certified facilities. All personal involved should be trained in handling skills. HACCP implementation is needed for quality control as certified HACCP system.

Recommendations:

- The project takes adequate measures to prevent or minimize het processing and use of dangerous chemicals.
- The project will introduce HACCP.
- If pesticides will be used in the project, then 1. pesticides from the WHO's Hazard Classes Ia, Ib or II are not or are rarely used¹⁵ and 2. there must be a program set up for integrated pest management and 3. the pesticides will be safely stored, applied and removed.

3.7.4 Water use and water availability

Fresh water scarcity is arising globally. The constant growth in demand puts natural resources under pressure and diminishes natural water sources. Increasing concerns emerge due to growing water demand from industry, agriculture and the drinking water sector. Water shortages put companies and people at risk and causing environmental problems.

Large quantities of water are used in the agricultural sector for food production. Many agricultural areas rely on the use of surface water and ground water, causing lowering of groundwater tables. Additionally, surface water gets contaminated by waste water. Thus, not only consumed but also exploited, the natural water system is negatively influenced by the impact of large water users.

Water is scarce in Ghana, nearly half the water in the network is illegally tapped, disappears through leakages or by administrative mistakes; when water supplies run low, parts of cities will not receive water on a certain day or time. Pollution of water produced by water companies can occur in the pipes due to loss of pressures.

Wastewater treatment in the ten regions of Ghana is very abysmal, only less than 8% of wastewaters (domestic) in Ghana undergo some form of treatment. Data on commercial and industrial wastewater production are not existent. Knowledge and on safe waste water use in agriculture is virtually non-existent. Wastewater treatment, especially, low-cost technologies are lacking in Ghana. There is therefore the need for skill development in the area of low-cost treatment technologies. It is advised to raise public awareness on the costs and benefits of safe use of wastewater in agriculture as an alternative source of livelihood in Ghana.¹⁶

Water management is another important challenge which also depend on tenure systems for natural resources and forests and which presently do not secure investments made by individuals and communities in protecting resources.

When water is used for operations in areas where water is scarce, please note that:

¹⁵ http://www.inchem.org/documents/pds/pdsother/class_2009.pdf

¹⁶ *Wastewater Production, Treatment, and Use in Ghana*, by Maxwell Anim Gyampo (Department of Earth and Environmental Science University for Development Studies, Navrongo, Ghana)

- the (direct/indirect) impact on local water availability is calculated (e.g. Water Impact Index);
- water-saving measures in production processes are carried out;
- as much water as possible (purified) is returned to the original source;
- no water sources are depleted that are important for the local populations drinking water, or for the benefit of local food production (agriculture).

The use and storage of reliable water is advisable to ensure proper growing conditions. Realise that it is important that specialized knowledge is available about water treatment and storage to ensure clean (recirculated) disease-free water.

Recommendations:

- It is important that an assessment on the available water resources is conducted.
- Introduce in the project a sustainable water resource management; this will guarantee on the long-term availability of water, costs can be minimized and the development meets governmental and market policy.

3.7.5 Waste management

In accordance with international accepted policies on waste management, the preferred options for dealing with plant residues, soil, growing media and waste water are:

- (a) reduce
- (b) re-use
- (c) recycle

In order to ensure that waste is recovered or disposed of without endangering human health or harming the environment, it needs to be dealt with in a sustainable manner. Increasingly retailers are asking suppliers what happens with waste. A waste management system will have to be incorporated in the system and perhaps even utilize for – as an example – generate energy.

Which solution will be chosen depends heavily on the specific local circumstances. Realise that introducing waste management in the project can require additional investments in hardware or will provide additional income in the budget.

Recommendations:

1. The project takes adequate measures to minimise harmful emissions in soil, water and air as well as waste production.
2. The project takes adequate measures to prevent, minimise or compensate for the emission of greenhouse gases.
3. If the project produces solid or liquid wastes or residues that cannot be used in an environmentally responsible way in the production process and they are released, then these must a. be used as a resource for the production process of another company or be offered for recycling or processing to a recognised company.

3.8 Other (I)CSR issues

The management of the project is advised to pay attention to the following items:

1. Consumer interests:
 - Compliance with consumer safety standards.

- Management system on food safety: the project has an adequate management system meant to continually identify, measure and codify relevant food safety issues.
 - Make sure that the products are free from genetically modified ingredients.
2. Science and technology:
- The project respects intellectual property rights and the patents of others.
3. Taxation:
- The project pays all required taxes and provides local tax authorities with all necessary information in a timely manner.
 - The project doesn't try to minimize the payment of taxes through the use of loopholes or omissions on local laws.

3.9 CSR in the chain and sector

In the agricultural sector there are various standards, initiatives and guidelines available to support companies with their strategy on Corporate Social Responsibility. Some of them are very practical tools which can be implemented easily. To help Stevia 1931 we present in this paragraph a non-exhaustive overview of some existing systems, methodologies.

Recommendations:

1. Check if the company to which Stevia 1931 wants to supply / deliver products is/are not found on one of the public black lists of the World Bank, the African Development Bank, the Asian Development Bank, the European Bank for Reconstruction and Development, the Inter-American Development Bank or the European Investment Bank for involvement in bribery.
2. Exercise a due diligence at the start of the cooperation with the supplier / purchaser of products, which includes as a minimum five OECD guidelines like: Human rights, employment and industrial relations, environment, combating bribery (bribe solicitation and extortion) and consumer interest. Formulate with the supplier/purchaser an action plan in order to improve the identified risks.
3. Continues to monitor the supply chain during the project with help of the due diligence report. Possible new suppliers are, at a minimum, screened for compliance with local and international laws and regulations and specifically for their performance in the area of environment, working conditions and terms and human rights (eg child/forced labour). When obstacles are encountered an action plan is made to overcome them.
4. Formulate a policy on outsourced work, to set acceptable working conditions and terms.
5. When the plans to include out growers in the project will come to reality, the management will offer the out growers a contract wherein mutual rights and responsibilities are set.

3.9.1 (I)CSR labels in sector and supply chain, supply chain initiatives & guidelines

Eu Buyer requirements¹⁷

Buyer requirements can be divided into (1) **musts**, requirements you must meet in order to enter the market, such as legal requirements, (2) **common** requirements, which are those most of your competitors have already implemented, in other words, the ones you need to comply with in order to keep up with the market, and (3) **niche** market requirements for specific segments.

(1) Legal musts

The EU requirements for fresh fruit and vegetables are strict and food safety is top priority. The most important being the legislation regarding the residue limits of pesticides. Other important issues are hygiene, contaminants and labelling. Furthermore some sorts of fresh vegetables must be accompanied by a plant health certificate and certain products must have a certificate of conformity with the market standards.

Because Stevia is admitted to the European market since 2011, the requirements for export of Stevia to EU aren't yet described. The Commission has proposed a new EU plant health regulation in May 2013. The proposal has been submitted to the European Parliament and Council for co-decision which may take several years. Advisable is to contact the Dutch NWA to research

- **Common requirements: GLOBALG.A.P., Food safety management and quality standards**

Since the quality and safety of the food upon entry in the EU heavily depends on the procedures practiced during the handling of the product from production site to the borders of the EU, many EU buyers require their suppliers outside the EU to follow Good Agricultural Practices (GAP) and to practice hygiene procedures equivalent to those established in the EU. Certification against the GLOBALG.A.P. standards (for on-farm practices) or/and food safety management system is a common requirement. Regarding quality, compliance with an UNECE or Codex Alimentarius standard is often required.

(Integrated Farm Assurance) In the Netherlands Central Bureau of Food (CBL) is responsible for the implementation of the standard.

(2) Niche requirements

An example of niche products is organic. An increasing number of consumers prefer food products that are produced and processed using natural methods. Organic products are at the same time providing higher prices to producers. To market organic products in the EU, you have to use organic production methods, which are laid down in [EU legislation](#). Furthermore, you have to use these production methods for at least two years before you can market the fruits and vegetables as organic. In addition, you (or your EU importer) must apply for an import authorisation from EU organic control bodies. After being audited by an accredited certifier, you may put the EU organic logo on your products, as well as the logo of the standard holder (e.g. [Soil Association](#) (especially relevant in the UK), [Naturland](#) (Germany) or [BioSuisse](#) (Switzerland)). Some of these standards are slightly different, but they all comply with the EU legislation on organic production and labelling.

¹⁷ http://www.cbi.eu/marketintel_platform/fresh-fruit-vegetables/136122/buyerrequirements/

¹⁸ see: <https://www.ippc.int/en/countries/contactpoints/>

¹⁹

3.9.2 Measuring (I)CSR

This paragraph gives an overview of systems globally used in agriculture, to make ICSR measurable.

ISO 9001 and ISO 14000²⁰

The respectively ISO 9000 family and ISO 14001 has become an international reference for quality management requirements in business-to-business relations. This standard is primarily concerned with "quality management", which means what the organization has to fulfil:

- The customer's quality requirements;
- Applicable regulatory requirement;
- Enhance customer satisfaction;
- Achieve continual improvement of its performance in pursuit of these objectives.
- The ISO 9001:2008 standard is known as a "generic management system standard". "Generic" means that the same standard can be applied:
 - To any organization, large or small, whatever its product, including whether its "product" is actually a service;
 - In any sector of activity;
 - Whether it is a business enterprise, a public administration, or a government department.

All systems are perfect tools to manage your company and to control the daily work. ISO is timeless, not restricted to one field and internationally recognized. Improvements in the organization will lead to higher customer and employee satisfaction.

ISO 14001- environmental management²¹

The ISO 14000 family addresses various aspects of environmental management. ISO 14001 is a management tool enabling an organization of any size or type to:

- identify and control the environmental impact of its activities, products or services;
- improve its environmental performance continually;
- implement a systematic approach to setting environmental objectives and targets, to achieving these and to demonstrating that they have been achieved.

If your company is environment orientated, it is appreciated by more and more customers in a positive way. The presence of the certification of the ISO 14001 system should be an advantage from the aspect of the environmental prevention authorities also. The increasing environment awareness of the society, the stricter environment protection prescriptions, and the increasing energy prices makes the people to re-evaluate their activities, and create a more effective environment management than the previous one. The following beneficial effects can be reached with the introduction of the ISO 14000 standard:

- The customers and the authorities can judge the certified companies in a more positive way;
- In the future more and more tenders will require the presence of the ISO 14001 certification;
- With the introduction of the ISO 14001 system the following will decrease:
 - material and energy utilization;

²⁰ http://www.q-point-bv.nl/UK/Default_UK.htm

²¹ http://www.q-point-bv.nl/UK/Default_UK.htm

- the emission of the contamination and the arisen waste;
- the environmental risk;
- a social, communal and market judgement of the company will improve;
- the inland and export markets will be reachable, they can be kept and can be continuously broadened.

Hazard Analysis Critical Control Point (HACCP)²²

The HACCP system is a widely accepted food safety management system.

Codex definitions:

HACCP: A system which identifies, evaluates and controls hazards that are significant for food safety.

- Hazard: A biological, chemical or physical agent in, or condition of, food with the potential to cause an adverse health effect.
- Hazard analysis: The process of collecting and evaluating information on hazards and conditions leading to their presence to decide which are significant for food safety and therefore should be addressed in the HACCP plan.
- Critical Control Point: A step at which control can be applied and is essential to prevent or eliminate a food safety hazard or reduce it to an acceptable level.
- Control measure: Any action and activity that can be used to prevent or eliminate a food safety hazard or reduce it to an acceptable level.

The HACCP system consists of 12 tasks, related to 7 principles:

- assemble the HACCP team
- describe product
- identify intended use
- construct flow diagram (and plant schematic)
- on-site confirmation of flow diagram (and plant schematic) list all potential hazards associated with each step, conduct a hazard analysis and consider any measures to control identified hazards - Task 6/Principle 1
- determine critical control points - Task 7/Principle 2
- establish critical limits for each critical control point - Task 8/Principle 3
- establish a monitoring system for each critical control point - Task 9/Principle 4
- establish corrective actions - Task 10/Principle 5
- establish verification procedures - Task 11/Principle 6
- establish documentation and record keeping - Task 12/Principle 7

In other words, the HACCP system is designed to control significant hazards at those points in the food chain where its control is most effective and efficient (the critical control point).

Sector initiatives

In the agricultural sector there are various standards, initiatives and guidelines available to support companies with their strategy on Corporate Social Responsibility. Some of them are very practical tools which can be implemented easily. To help the company herewith a non-exhaustive overview of some existing systems, methodologies.

Ethical Trading Initiative (ETI)

ETI is an alliance of companies, trade unions and voluntary organisations that work in partnership to improve the working lives of people across the globe who make or grow

²² <ftp://ftp.fao.org/docrep/fao/010/a1245e/a1245e02.pdf>

consumer goods - everything from tea to T-shirts, from flowers to footballs. Increasingly companies are applying it to goods not for resale, from office equipment to construction materials and to logistics operations. Members must report annually on the implementation of the Code.

Fair Labor Association (FLA)

FLA works with a Workplace Code of Conduct, based on ILO standards. It has also created an independent monitoring, remediation and verification process to achieve compliance with this Code. The FLA Workplace Code of Conduct is applicable to any company worldwide, across all industrial sectors. Participating companies should report on working conditions in their production, set up an internal monitoring system and meet an external monitoring process. Compliance with the code is tested. The FLA controls if companies have established policies and procedures to detect non-compliance and counter. FLA provides an annual report and reports the results of independent verification on its website. FLA requires that non-compliance is monitored with a corrective action plan and has a complaints procedure that all interested parties can use. Violations of the Code will be published and monitored.

SIFAV2020

The Sustainability Initiative Fruits and Vegetables (SIFAV), aims to make imports of fruits and vegetables from Africa, Asia and South America 100% sustainable in 2020. IDH (Initiatief Duurzame Handel), Dutch retailers, traders in the sector and civil society organizations have signed a covenant committing to 100% sustainable sourcing. In January 2014, 30% of companies' total import (in volumes) will be sustainable, with 50% in January 2015 and 100% in January 2020. The program is approaching international retailers, traders and brands to join the SIFAV program.

SA8000

Social Accountability International (SAI) is a non-governmental, not-for-profit organization that promotes the human rights of workers through the implementation of voluntary standard. In 1997 it convened a multi-stakeholder Advisory Board to develop its SA8000 standard. The SA8000 standard is based on the principles of ILO conventions, the UN Convention on the Rights of the Child, and the Universal Declaration of Human Rights. No restriction on target groups who can use/reference the SA8000 standard, with the exception that the maritime sector is excluded from certification. The SA8000 standard is applicable to any company worldwide, across all industrial sectors with the exception of maritime.

Rapunzel

Rapunzel is a German-based label that provides in certification for both organic and fair trade products. Their principle "organics with love" articulates the belief that foods that are healthy and holistic in an ethereal sense can only be cultivated, produced and processed by healthy, happy people. Only people who do well themselves, who do not have to fight for daily survival can muster the necessary diligence and affection that is needed for the production of healthy foodstuffs - food that does not only fill one's stomach but that is beneficial to one's well-being.

Business Social Compliance Initiative (BSCI)

The Business Social Compliance Initiative is a leading business-driven initiative for companies committed to improving working conditions in their global supply chain.

Target constituents of BSCI are producers and exporters who are based in risk countries and supply their products to at least one BSCI participant. BSCI audits are not restricted to any particular sector, product group or service activity. The BSCI is not a certification system and therefore does not issue a certificate.

Interesting to mention is that BSCI is official partner of the SIFAV2020.

Fairtrade International (FLO)

organization that promotes Fairtrade International is an independent, non-governmental, not-for-profit sustainable development and poverty alleviation and sets the Fairtrade standards. Twenty national organizations, called Fairtrade Labelling Initiatives, market the Fairtrade products in 23 countries in Europe, North America, Australia, New Zealand. One organization - FLO-CERT - is responsible for auditing and certification of compliance against the Fairtrade standards. The initiative is open to all stakeholders, such as producers, enterprises, minority groups and community-based organizations. Fairtrade covers a wide range of agricultural and manufactured goods, including: bananas, cocoa, coffee, cotton, flowers, fresh fruits, honey, juices, rice, spice and herbs, sugar, tea, wine and composite products.

Sustainability Initiative Fruits & Vegetables (SIFAV)

The IDH Fruits and Vegetables program (= SIFAV) aims for 100% sustainably sourced fresh fruits and vegetables from Africa, Asia and Latin America 2020. Dutch retail and trade in the sector jointly committed to this by signing a MoU on June 21 2012. IDH convened these parties to work together towards market transformation of the sector.

British Retail Consortium (BRC)

This is one of the leading trade associations in the United Kingdom. They represent all forms of retailers from small, independently owned stores, to big chain stores and department stores. It represents 80% of retail trade in the UK by turnover.

the BRC produce standards that manufacturers have to comply with, in different product areas, such as food, packaging and consumer products. Companies exporting to the UK have to reach the BRC's standards to be certified via their own inspectors.

IFOAM

The International Federation of Organic Agriculture Movements (IFOAM) is an umbrella organization of 750 organizations and institutions in more than 100 countries. IFOAM aims to disseminate information and knowledge about organic farming and to promote their application. The Principles of Organic Agriculture consist of health, ecology, fairness and care. Fairness includes a more equitable relationship with stakeholders, but nowhere human rights are not explicitly addressed. IFOAM established accreditation criteria for certification programs besides these principles. These are the international guidelines for organic farming. Members can develop their own standard based on the principles and criteria for accreditation of IFOAM. The Organic Guarantee System (OGS) unites the global organic farming with a common system of standards, authentication methods and market identity.

Demeter

Demeter is a certification mark for biodynamic farms and their products. The Demeter companies are certified organic according to EU standards and must meet specific requirements for Demeter agriculture and processing, such as the use of biodynamic

preparations. Products with the Demeter Mark are not to be found in supermarkets, but only in health food stores, farmers markets and farm shops.

EKO certification mark

The EKO certification mark is applied on products with a controlled organic production. The Skal foundation is the legal holder of the EKO label in the Netherlands. Products have to exist of 95% or more organic ingredient to be allowed to use the EKO label. Skal checks whether companies with an EKO label meet the requirements of organic production and processing. There are 3 different types of EKO certification marks: for food, [catering industry](#) and stores.

The Women's Empowerment Principles

The Women's Empowerment Principles seek to point the way to best practice by elaborating the gender dimension of corporate responsibility, the UN Global Compact, and business' role in sustainable development. As well as being a useful guide for business, the Principles seek to inform other stakeholders, including governments, in their engagement with business.

- Principle 1: Establish high-level corporate leadership for gender equality
- Principle 2: Treat all women and men fairly at work – respect and support human rights and non discrimination
- Principle 3: Ensure the health, safety and well-being of all women and men workers
- Principle 4: Promote education, training and professional development for women
- Principle 5: Implement enterprise development, supply chain and marketing practices that empower women
- Principle 6: Promote equality through community initiatives and advocacy
- Principle 7: Measure and publicly report on progress to achieve gender equality

OHSAS 18000

OHSAS 18000 is an international occupational health and safety management system specification, that can help you to minimize risk to employees/etc; improve an existing OH&S management system; demonstrate diligence; gain assurance; etc. If you are working with subcontractors you should realize that OHS issues can also occur in this part of your value chain. EU OSHA wrote a report which provides specific recommendations concerning subcontracting.