

Appendix E: Association of CSR actions and cost categories

CSR actions	COST CATEGORIES		
	DESIGN	IMPLEMENTATION	OPERATION
Activities focused on environmental protection	1	3	4
Adhesion to specific ethical / environmental initiatives undertaken at international level	1	3	3
Training activities (beyond law prescription )	3	3	2
Adoption of voluntary management systems, standards and regulations	2	5	4
Implementation of environment-friendly production processes (for instance: by adoption of raw materials or auxiliary products with reduced environmental impacts)	4	5	2
Editing of social/sustainability and/or environmental annual reports	2	5	4
Adoption of benefits for employees (e.g. flexible hour work, part time, trade union collaboration, conventions etc.)	4	4	3
Equal opportunities programmes and/or diversity management	3	4	2
Labour assurance programs	3	4	4
Safeguarding health of employees	3	5	4
Agreements and partnerships with customers and suppliers in order to promote ethical and/or eco-friendly services and products (e.g. joint advertising campaigns, production associations, etc....)	4	3	4
Adoption of specific practices for supplier / contractor selection, based on their environmental / ethical performance and/or health and safety of their workers	5	3	3
Code of Ethics and Codes of Conduct	1	4	3
Adoption of production, supply and working models based on fair and ethic trade	3	4	2
Initiatives in favour of local community	2	5	2
Stakeholder engagement processes	2	4	3
Charity and philanthropy	1	4	3