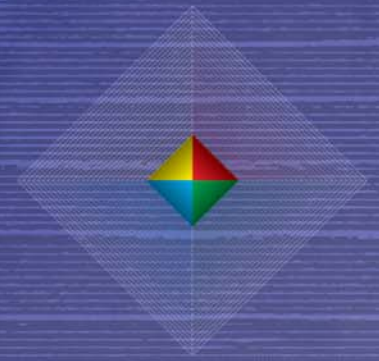


2006 Ethos-Sebrae Corporate Social Responsibility Indicators for Micro and Small Companies



Ethos Institute — Business and Social Responsibility

Brazilian Micro and Small Business Support Service — Sebrae

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Brazilian Micro and Small Business Support Service - Sebrae

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BUSINESS AND SOCIAL
RESPONSIBILITY



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Important clarifications on the activities of the Ethos Institute

1. The orientation given to the companies is a voluntary work free of charge.
 2. We neither render consultancy services, nor authorize any professional to offer any kind of service on our behalf.
 3. We are neither a social responsibility certifying entity, nor give a “seal” for that purpose.
 4. We do not allow any entity or company (associated or not) to use the Ethos Institute logo without our prior knowledge and express written authorization.
- If you have any doubt or wish to consult us on the supporting activities of the Ethos Institute, please contact us through the link “Fale Conosco” (Contact), at www.ethos.org.br.

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Introduction

Corporate Social Responsibility (CSR) is a theme present in the companies' agenda in Brazil and worldwide. We live today in a very complex economy where companies are reorganizing themselves, reviewing their concepts and practices so they can ethically and transparently face the challenges of an increasingly competitive market while meeting the growing demands of society. In this new context, companies must invest –regardless of their size or sector – in the quality of daily relations they establish with their stakeholders and participate in a joint effort of social, environmental, and economic development.

In 2003, aiming to encourage and support CSR incorporation by micro and small companies, the Ethos Institute and **SEBRAE** (Brazilian Micro and Small Business Support Service) launched two publications: *Ferramenta de Auto-Avaliação e Planejamento* (Self-Assessment and Planning Tool) – *Indicadores Ethos-Sebrae de Responsabilidade Social Empresarial para Micro e Pequenas Empresas* (Ethos-Sebrae CSR Indicators for Micro and Small Companies) – and *Responsabilidade Social Empresarial para Micro e Pequenas Empresas – Passo a Passo* (Corporate Social Responsibility for Micro and Small Companies – Step by Step). These publications are a set of management tools

for micro and small companies, and are available for free download at www.ethos.org.br and www.sebrae.com.br.

The 2006 Ethos-Sebrae CSR Indicators for Micro and Small Companies are a review of the 2003 original version, adapted for the same software used for filling out the Ethos CSR Indicators. This adapted software aims to assist the many micro and small companies that wish to answer the Ethos Indicators in the electronic format and find it difficult.

The Ethos Institute believes the incorporation of these concepts by micro and small entrepreneurs may bring a strong impact on the Brazilian economy and society. After all, these companies employ 14.6 million out of the 31.5 million formally employed workers in the country.¹

The micro and small companies have shown the capacity to respond with effective actions to the new demands and needs of the market. These entrepreneurs have also become increasingly aware that the socially responsible management is the new way to manage the business and make decisions. This will certainly contribute to the diffusion of new social values, the promotion of social equity and environmental sustainability, and the construction of a better country.

¹Data presented at the *Relação Anual de Informações Sociais* – RAIS (Annual Listing of Employees and Salaries) of the Ministry of Labor (2004).

Definition of Micro and Small Companies

This publication has adopted Sebrae's definition of micro and small companies, based on the number of people employed in the companies as follows:

Micro company:

1. industry and construction:
up to 19 people employed;
2. commerce and services:
up to 09 people employed.

Small company:

1. industry and construction:
20 – 99 people employed;
2. commerce and services:
10 – 49 people employed.

Initial Questionnaire

“Corporate social responsibility is the way of conducting business defined by ethical and transparent relations with all stakeholders and the establishment of business goals compatible with the sustainable development of the society, conserving environmental and cultural resources for future generations, respecting diversity, and promoting reduction in social inequalities.”

Until recently, competitiveness was based on two mainstays: price and quality. Nowadays, the market has been incorporating a new competitiveness factor: the QUALITY OF RELATIONS.

What are quality relations, anyway? They are ethical and transparent relations that add value to all the parties involved. In order to meet this objective, it becomes fundamental

to keep a frank and fair dialogue with all those taking part in your daily business, that is, your employees, suppliers, customers, competitors, the public power in your town, state and country, your company neighbors, etc. Therefore, everyone will know what they can and should expect from your company, as well as what your company expects from each one regarding relations and performance.

The quality of relations can be assessed, and we can have planned actions aiming to improve them regardless of the company's size or sector. This publication presents the Ethos-Sebrae CSR Indicators for Micro and Small Companies, which have been developed so that the micro and small companies can assess these relations. The corporate social responsibility will only be integrated into your company's management

if you first become aware of the new business environment taking place where you and your company need to live, for it is in this new environment that you must plan your future businesses.

Aiming to foster a reflection on the theme, we would like you to check the alternative that best fits your company's reality.

1. About corporate social responsibility:

- a. It is my first contact with the theme.
- b. I have little knowledge about it.
- c. I am seeking to enhance my knowledge on the theme.

2. Regarding legal obligations, my company:

- a. Finds it hard to comply with legal rules and obligations.
- b. Complies with most of the legal rules and obligations.
- c. Regards legal rules and obligations as a priority.

3. For me, ethics is:

- a. Still an abstract concept.
- b. Easy to be understood, hard to be applied.
- c. The foundation upon which human relations should be built.

4. In respect to dealing with people in my company:

- a. I treat each person as he/she deserves.
- b. I seek to treat everyone the same way to avoid conflicts.
- c. I seek to identify individual needs and the best way to meet them.

5. About the environment:

- a. I hardly ever think about it.
- b. I worry about it, but I have not done anything about it.
- c. I seek to respect the environment and encourage others to do the same, with practical solutions.

6. When I relate to my suppliers:

- a. I frequently have conflicts and I always feel jeopardized.
- b. I have a friendly relationship.
- c. I look for suppliers who can be my partners, with similar principles, and who can contribute to my business.

7. Regarding my customers or consumers:

- a. Customers are important, but it is impossible to please them.
- b. I try to take my customers into account when making decisions.
- c. I treat my customers as I would like to be treated by my suppliers.

8. If I overheard what people from the community say about my company, I would certainly hear one of these sentences:

- a. "I do hope they get ahead and move somewhere else!"
- b. "Hey Joe, if there are any openings in the company in work for, don't forget to tell me, ok?"
- c. "Things have picked up a lot since these people from (...) got here!"

9. In times of political elections, in my company:

- a. It is forbidden to talk about politics... fighting about soccer is enough!
- b. People are free to hand out election campaign pamphlets as they please.
- c. I seek to raise the employees' and the community' awareness about the importance of voting, and we organize open discussions whenever possible.

This initial questionnaire is an exercise so we can start to understand that corporate social responsibility will be embedded in the various relations of the company, in its **VALUES**, in the **TRANSPARENCY** it uses to fulfill its obligations, including those regarding its **GOVERNANCE**, in the way it treats its employees, that is, its **WORKFORCE**, in the way it treats the planet, our **ENVIRONMENT**, in the type of relations it establishes with its **SUPPLIERS**, **CONSUMERS** and **CUSTOMERS**, in the type of relations it seeks to have with its neighbors, its town, that is, the **COMMUNITY** in which it operates - and, finally, in the type of contribution it offers when influencing the **GOVERNMENT** and the **SOCIETY**. These are the themes represented in the tool we have developed.

If you checked "c" in all the questions, you and your company have already moved considerably towards corporate social responsibility (you might not even know about it...), and this tool you help you shorten the path. If you checked "a" and "b", but would like to check "c", you are already thinking about CSR, and these indicators may help you find ways to address this theme. However, if you strongly believe letter "a" is always the best answer, we recommend that you, besides answering the questions below, get acquainted with the

new context of the business world we are living in. One suggestion would be getting to know the Ethos Institute and Sebrae publications and getting in touch with these institutions for further information.

If your company is already familiar with the corporate social responsibility theme, a closer look at the practices already adopted and a guided planning aiming to enhance and improve business actions may help you develop faster. As we know, planning addresses the decision we must make **today** in order to achieve a desired future result, and indicates the actions that should occur within a period of time so the objective can be met.

In case your company is beginning to get acquainted with the theme, the Ethos-Sebrae CSR Indicators will help you implement a management aimed at improving the quality of company relations with its various stakeholders. In addition, it you make you think about the main aspects to be considered (and maybe changed) in this new context. Right now, the main gain will be to invite people to give their opinions, participate in this discussion, gather information, and define the values that will drive the business and the behavior of the company's employees.

Questionnaire Structure

The screenshot shows a questionnaire interface. At the top, there is a header for 'Valores, Transparencia e Governança' and a sub-header for 'Indicador 1 - Compromissos Éticos'. Below this, there is a question: 'A empresa possui documento escrito que esclareça quais são os comportamentos aceitáveis por ela no que se refere às relações pessoais e comerciais?'. There are three radio buttons: 'SIM' (selected), 'NÃO SE APPLICA', and 'NÃO'. Below the question, there are several sections with tables for data entry, including a table for 'Estrutura de governança' and a table for 'Estrutura de gestão'. The interface is clean and professional, with a blue and white color scheme.

Theme

The questionnaire is organized in seven broad themes:

- Values, Transparency and Governance
- Workforce
- Environment
- Suppliers
- Consumers and Customers
- Community
- Government and Society

This is an identical screenshot to the one above, showing the same questionnaire interface for 'Indicador 1 - Compromissos Éticos'. It highlights the structure of the questionnaire, showing how the theme is broken down into specific indicators and data entry tables.

Indicator

These themes are divided into 36 indicators. Each indicator has the following structure:

Key Question

This question allows the evaluation of the current stage of the company's management regarding a specific practice. There are 5 possible answers

1. *no*: when the situation described is not part of the company's practices.
2. *partially*: when only a few of the factors described are part of the company's daily operations.
3. *for the most part*: when the situation described is close to the company's reality.
4. *yes*: when the situation described is an integral part of the company's reality.
5. *it is not applicable to our company (justify)*: the theme of this indicator is not applicable to the company's reality.

By answering "no" and "it is not applicable to our company" the remaining questions of that indicator will be deemed not applicable.

Binary Questions

(yes/no) – These questions are related to the theme addressed in the Key Question. They contain elements for validation and deeper evaluation of the theme and allow the understanding of which practices must be incorporated into the business management. Besides the options "yes" and "no" there is also the option "not applicable" for those questions that are not applicable to the company's reality.

These questions must be necessarily filled out, except in the event the corresponding Key Question is not applicable to the company's reality.

Quantitative Questions

Not all the indicators present this type of question. However, for those that do, the data must also be necessarily filled out, except in the event the indicator is not applicable to the company's reality. These indicators will be useful to the company's internal monitoring.

Space for planning notes

This space is reserved for notes on the appropriate ways for the company to achieve the situation addressed in the indicator. The notes will result from the discussion carried out by the group in charge of filling out the questionnaire. The conclusion may include some measures to be taken:

1. Immediately

these actions can be easily implemented, and the resources required are available and only depend on a change in the company's attitude;

1

Valores, Transparencia e Gobernanza

Indicador 1 | Compromissos Éticos

A empresa possui documento escrito que esclareça quais são os comportamentos incorretos por ela ou que se refere às relações pessoais e comerciais?

SIM NÃO

Seu documento é de amplo conhecimento de seus:

1.1. empregados?	1	2	3
1.2. clientes?	1	2	3
1.3. fornecedores?	1	2	3
1.4. concorrentes?	1	2	3
1.5. A empresa possui similar aos parâmetros (empregados, clientes, fornecedores, concorrentes) ou abrangendo o mundo dos negócios?	1	2	3

16. Adote e utilize de parte interessada em relação à obrigação e meio de documento (empregados, concorrentes, fornecedores, clientes, governo)

2004 2005 2006

¿ que fazer

responsáveis	responsável por implementar	responsável por monitorar	prazo para implementação	prazo para monitorar
que fazer imediatamente				
que fazer dentro de 90 dias				
que fazer dentro de 180 dias				

Não se acredita que seja possível, sempre

2. After planning

the group knows the company can carry out the actions, but there are factors to be taken into account to enable this implementation;

1

Valores, Transparencia e Gobernanza

Indicador 1 | Compromissos Éticos

A empresa possui documento escrito que esclareça quais são os comportamentos incorretos por ela ou que se refere às relações pessoais e comerciais?

SIM NÃO

Seu documento é de amplo conhecimento de seus:

1.1. empregados?	1	2	3
1.2. clientes?	1	2	3
1.3. fornecedores?	1	2	3
1.4. concorrentes?	1	2	3
1.5. A empresa possui similar aos parâmetros (empregados, clientes, fornecedores, concorrentes) ou abrangendo o mundo dos negócios?	1	2	3

16. Adote e utilize de parte interessada em relação à obrigação e meio de documento (empregados, concorrentes, fornecedores, clientes, governo)

2004 2005 2006

¿ que fazer

responsáveis	responsável por implementar	responsável por monitorar	prazo para implementação	prazo para monitorar
que fazer imediatamente				
que fazer dentro de 90 dias				
que fazer dentro de 180 dias				

Não se acredita que seja possível, sempre

3. After obtaining additional information

the group does not have all the necessary information to plan the actions related to this issue. A survey of other people/ companies/organizations to collect more data on the situation or a deeper knowledge of the issue is necessary to take a stand;

1

Valores, Transparencia e Gobernanza

Indicador 1 | Compromissos Éticos

A empresa possui documento escrito que esclareça quais são os comportamentos incorretos por ela ou que se refere às relações pessoais e comerciais?

SIM NÃO

Seu documento é de amplo conhecimento de seus:

1.1. empregados?	1	2	3
1.2. clientes?	1	2	3
1.3. fornecedores?	1	2	3
1.4. concorrentes?	1	2	3
1.5. A empresa possui similar aos parâmetros (empregados, clientes, fornecedores, concorrentes) ou abrangendo o mundo dos negócios?	1	2	3

16. Adote e utilize de parte interessada em relação à obrigação e meio de documento (empregados, concorrentes, fornecedores, clientes, governo)

2004 2005 2006

¿ que fazer

responsáveis	responsável por implementar	responsável por monitorar	prazo para implementação	prazo para monitorar
que fazer imediatamente				
que fazer dentro de 90 dias				
que fazer dentro de 180 dias				

Não se acredita que seja possível, sempre

4. Not at present, because it is believed that nothing can be done

the group considers it impossible to adjust to this statement. The justification seeks to deepen the discussion and eliminate potential resistance to the issue. As a result, it will be possible in the future to tackle the reasons for this impossibility or seek help to solve them.

You can note down, for the same indicator, aspects that can be immediately implemented and others that require further information for their execution. Besides the actions, the names of people in charge of implementation and the deadlines to meet the objectives should also be included.

How to Fill Out the Ethos–Sebrae CSR Indicators

General Guidance

Next, we suggest a way to use this tool by answering some questions that may guide you along the process:

1. Who should lead the process?

We recommend the adoption of this process by the company's owner or co-owner. The discussion on the theme may have stemmed from an employee or a group of employees, but the support and engagement of the "business owner" are fundamental when controversial or conflicting issues come up inside the team. Thus, even if there is delegation in the conduction of activities, the business owner's sympathy and desire to "make things happen" are paramount.

2. Who should participate in this assessment?

It depends on the number of employees and availability within the company. We suggest all stakeholders (partners, employees, customers, suppliers) be represented when filling out the tool, thus making the analysis more comprehensive.

In case this is impracticable, though, the analysis carried out by the workforce can be very productive. If the company has a small number of employees (up to 10, for instance) and all of them can give their opinions in this process, we believe this will make the implementation easier and the analysis more representative.

For companies with a higher number of

employees, a group representing the various aspects of the company will be more suitable (administrative, production, customer service, leadership, owners, etc.). As the process matures, the integration of the various stakeholders, such as suppliers, customers, community members, etc., would add an external view to the analysis.

3. Where to start from?

The actions to be initially developed are the following:

- a. diffusing throughout the company the corporate social responsibility concepts and the objectives of using the tool;
- b. appointing among the employees one person in charge of clarifying, researching and forwarding doubts that may arise on the theme, who will be referred to as Process Leader in this publication;
- c. defining who will participate in the process of filling out the tool;
- d. setting dates to fill out the tool and the time to be spent in this activity. For instance, one theme a day can be answered.

4. How to move on with the process?

After diffusing the concepts, choosing the Process Leader, defining the way to fill out the tool, other actions will be necessary:

- a. Choose a reporter for the discussions, that is, someone in charge of noting down what is being discussed, commented on and arranged.

- b. Another necessary function is the facilitator, that is, someone helping in the process to ensure that all participants can express their opinions (and are heard), that the discussions are not taken personally and focus on the company as a whole, that discussions do not get sidetracked, and that controversies serve as a means to broaden visions and bring new approaches to the issues. The Process Leader may be in charge of this role if he/she has the required profile.
- c. Another important step (that should be addressed by the company's owner/co-owner) is the importance of frankness to approach the issue. The entrepreneur must make it clear that all companies have points to be improved and this is the objective of this tool. The atmosphere must be free from "fear of retaliation" for unfavorable opinions about the company – participants must be able to express their true opinions, since this is a constructive process.
- d. Further to work completion, the results will be presented to all employees who should be invited to contribute their suggestions for actions aiming at the achievement of the goals set.

5. How to prepare the information collected in order to include them in the company's planning?

The appropriate and full performance of the stages previously described will result in the beginning of planning. It is time to make use of the reporter's notes and all information described at the end of each indicator.

The next steps of the planning should take into account the actions suggested in the company's general planning.

If the company's owner/co-owner has participated in all these activities, we understand the planning has been completed. If otherwise, a presentation of the planning results will be necessary in order to engage the business' owner(s) and to have the plan approved.

6. Our suggestion for handling the material:

We suggest that you print the indicators – pages 1 to 36 of this document – and sort out the sheets in a folder or binder. Use letter paper. As a result, the actions planned can be easily monitored, and more people will be able to access the document.



Sending Answers and Receiving the Diagnosis Report

The Ethos Institute has developed a software through which the company will be able to answer the questionnaire in the pace it deems convenient and send its answers through the Internet directly to the Ethos' processing system.

The company must access the exclusive area of the Ethos CSR Indicators on the Ethos Institute website (www.ethos.org.br) and download the executable file Ethos CSR Indicators – 2006. After filling out the

company's file and informing the number of employees, the software will identify the company as a micro or small one and enable the system so that the company can access the questionnaire. A shortcut for this web address is also available at www.sebrae.com.br.

After filling out and sending the questionnaire, the company will receive a CSR Diagnosis Report, which is made available to each reporting company. The report will be available in the company's restricted area as of the date informed by the Ethos Institute.

Ethos Sectoral Indicators

In order to provide the companies with the possibility of a more accurate and deeper self-diagnosis, the Ethos Institute has been developing since 1999 specific indicators that encompass dilemmas and peculiarities of each business sector. Such indicators are complementary to the general Ethos CSR Indicators, and enable the company to analyze the typical opportunities and challenges of its sector. Aiming to reach a higher level of legitimacy and engagement of companies in this work, the Ethos Institute seeks to perform it in partnership with entities that have a nationwide representation in their sectors.

The sectors which already have their own indicators are the following: electric energy distribution, first developed in 1999; bakery and bars/restaurants, in 2002; financial, mining, and paper and pulp, in 2003; road passenger transportation, oil and gas, civil construction, and retail sectors in 2005. For 2006 the indicators on siderurgy and sugar

& alcohol sectors will be developed.

If your company is present in one of these sectors, please visit the "Sectoral Self-Diagnosis" area on the Ethos CSR Indicators page at www.ethos.org.br, get to know the questionnaires and get detailed information on the application of these sectoral indicators.

In order to fill out the sectoral version of the Ethos Indicators via software, the general Ethos-Sebrae CSR Indicators version must have been filled out.

Companies and business entities of other sectors that might be interested in developing their own indicators should contact the Ethos Institute through the e-mail indicadores@ethos.org.br.

Best Practices Database

Further to applying the Indicators, the organizations that believe they have achieved the highest stage in one of the indicators are invited to report their practices and join the Best Practices of the Ethos CSR Indicators Benchmarking, an online reference center in corporate social responsibility. This is a process that has already been used in the Ethos CSR Indicators and that now will also be applied to the Ethos-Sebrae CSR Indicators.

The purpose of the Best Practices Database is to encourage the exchange of ideas and experiences in a systematic and updated way through examples of how the different CSR aspects have been addressed by the companies. We advise the micro and small companies to refer to these practices as a source of knowledge, and adapt them to their realities.

Glossary of Concepts and Definitions

In the exclusive area of the Ethos CSR Indicators on the Ethos Institute website you can find a glossary of concepts and definitions aimed at explaining the key terms to understand the questions posed in each indicator, thus making the questionnaire easy to fill out.

Talk to us

In order to get specific information on the Ethos-Sebrae CSR Indicators, please contact the Ethos Institute through the e-mail: indicadores@ethos.org.br.

Indicator 1 | Ethical Commitments

Does the company have a written document clarifying recommended behaviors concerning personal and business relations? ²	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
<input type="checkbox"/> It is not applicable to our company (justify)	

Is this document well-known by its:	YES	NO	NA
1.1. employees?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1.2. customers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1.3. suppliers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1.4. community?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1.5. Does the company seek to engage its stakeholders (employees, customers, suppliers, community) in the development and review of this document?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	2004	2005	2006
1.6. Number of stakeholders engaged in the development and review of this document (employees, community, suppliers, customers, government):			

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

²Refer to the following Ethos Institute publication: *Formulação e Implantação de Código de Ética em Empresas – Reflexões e Sugestões (agosto 2000)* (Development and Implementation of Code of Ethics in Companies – Reflections and Suggestions (August 2000) available for free download at www.ethos.org.br

Indicator 2 | Anti-Bribery Practices

Does the company prohibit questionable payments or collections aiming at facilitating business deals, influencing decision in favor of the company or inducing people to unduly grant permissions? (e.g. prohibiting bribery, illegal commissions, preferential treatment, establishing clear rules regarding presents, free gifts etc.)

YES
 FOR THE MOST PART
 PARTIALLY
 NO
 It is not applicable to our company (justify)

	YES	NO	NA
2.1. Are there written documents, accessible to employees, suppliers e customers, formalizing this prohibition?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 3 | Anti-Corruption Practices

Does the company somehow include in its action ethical and transparent relations with the government? (E.g. prohibiting "slush funds", tax evasion, making transparent records, reports and statements)	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

	YES	NO	NA
3.1. Is there any written and diffused document providing employees with information on how to relate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 4 | Social Reporting

Does the company have information on social reporting? ³	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

	YES	NO	NA
4.1. Does the company believe this tool can help it measure the impact of its operations on people and the environment, and to diffuse its future commitments regarding these issues?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.2. Does the company make a social report?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the company disclose its social report (in bulletin boards, circulation halls, neighborhood newspaper etc.) to			
4.3. its workforce?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.4. its consumers and customers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.5. its suppliers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.6. the surrounding community?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

³Refer to *Guia de Elaboração do Balanço Social 2006* (2006 Social Reporting Guide), available for download at www.ethos.org.br/docs/conceitos_praticas/guia_relatorio/default.htm. Access also www.balancosocial.org.br

Indicator 5 Corporate Governance

Does the company clearly distinguish the owner's businesses from the company's (including social responsibility- and donation-related issues)? ⁴	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

	YES	NO	NA
5.1. It is clear to the entrepreneur the difference between his personal businesses and the company's?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

⁴This discussion refers to corporate governance, regardless of the company size. For further information, access www.ibgc.org.br.

Indicator 6 | Concern for Health, Safety and Working Conditions

<p>In addition to complying with the legal obligations, does the company provide its employees with a nice and safe physical environment, encourage concern for health and safety, and is it open to criticism and suggestions concerning these issues?</p>	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

About the company:	YES	NO	NA
6.1. has it banned smoking in the workplace?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.2. does it encourage employees to practice physical activities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.3. does it advise employees on posture care while performing professional activities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.4. are its facilities in good conditions for use?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.5. does it offer PPE (Personal Protection Equipment – e.g. goggles, helmet, ear plugs)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.6. does it give advice on and encourage the use of PPEs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 7 | Additional Benefits

Does the company provide its employees and their dependents with additional benefits?	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

Does the company provide its employees with:	YES	NO	NA
7.1. a family health plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.2. food basket?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.3. advice on disease prevention (e.g. diseases caused by sedentary life style, aids, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.4. advice on vaccination/immunization campaigns carried out by the public health system?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.5. monitoring and advice on their children's vaccination schedule?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.6. vaccination not offered by the public health system (such as the influenza vaccine)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.7. day care at the workplace or elsewhere?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.8. meals coupons?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 8 | Hiring Criteria

<p>When hiring professionals, does the company disclose the objective criteria it is going to use to recruit applicants (such as education level, experience, and required knowledge)?</p>	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

	YES	NO	NA
8.1. When hiring professionals, does the company prioritize existing employees?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 9 Valuing Diversity and Promoting Equality

<p>Is the recruiting criteria used exempt from discriminatory practices concerning any of the following issues: gender, race, sexual orientation, age, religious or political beliefs, and disabilities?⁵</p>	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
<input type="checkbox"/> It is not applicable to our company (justify)	

	YES	NO	NA
9.1. When announcing job openings, does the company avoid using expressions such as "below 40", "good looking", "male sex", "female sex", etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

About the company:

9.2. does it offer work opportunities for former prisoners? ⁶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.3. does it have a special hiring program for the elderly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.4. does it have openings for programs and activities aimed at strengthening the rights of the adolescents? ⁷	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Percentage in relation to the total headcount:	2004	2005	2006
9.5. women:			
9.6. men:			
9.7. indigenous people:			
9.8. afro-descendants (blacks and mulattos):			
9.9. collaborators over 45:			
9.10. people with disabilities:			

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

⁵Refer to the following Ethos Institute publications: *Como as Empresas Podem (e Devem) Valorizar a Diversidade* (How Companies Can (and Must) Value Diversity), *Perfil Social, Racial e de Gênero das 500 Maiores Empresas do Brasil e Suas Ações Afirmativas, Pesquisa 2006* (Social, Racial and Gender Profile of the 500 Largest Companies in Brazil and their Affirmative Actions – 2006 Research); *O que as Empresas Podem Fazer pela Inclusão das Pessoas com Deficiência* (What Companies Can Do for the Inclusion of People with Disabilities); and *O Compromisso das Empresas com a Promoção da Igualdade Racial* (Business Commitment to the Promotion of Racial Equality) at www.ethos.org.br.

⁶Refer to the Ethos Institute manual *O que as Empresas Podem Fazer pela Reabilitação do Preso* (What Companies Can Do for the Recovery of Prisoners), available for free download at www.ethos.org.br.

⁷All medium-sized and large companies must hire apprentices accounting for between 5% and 15% of the total headcount whose functions require vocational education. Micro and small companies are not required to hire apprentices, but they can do it, thus contributing to the vocational education of adolescents. For further information, access www.leidoaprendiz.org.br.

Indicator 10 | Inclusion of People With Disabilities

There is a growing inclusion of people with disabilities in the labor and consumption markets. The company premises have facilities for the mobility and permanence of physically, hearing and visually impaired people (e.g. ramps, safety signs written in Braille, light and sound signs in areas of vehicles or machinery circulation, etc.)?

YES
 FOR THE MOST PART
 PARTIALLY
 NO
 It is not applicable to our company (justify)

	YES	NO	NA
10.1. Are the company employees advised on how to live with and serve people with disabilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 11 | Relations with Unions

<p>As a way to show respect for the individual and transparency in its relations with employees, does the company understand employees are entitled to participate in unions and class associations, and allow union representatives to enter the company to discuss issues of employees' interest?⁸</p>	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

	YES	NO	NA
11.1. Does the company provide employees with basic information on workers' rights and duties, such as collective labor agreement, union dues, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/

It is believed that nothing can be done because

⁸For further information on labor-related themes, access the website of DIEESE (Inter Trade Union Department of Statistics and Socio-Economic Studies) at www.dieese.org.br.

Indicator 12

Commitment to Professional Development and Employability

Does the company value and encourage its employees' professional development?⁹

 YES

 FOR THE MOST PART

 PARTIALLY

 NO

 It is not applicable to our company (justify)

About the company:	YES	NO	NA
12.1. does it offer scholarship courses for its employees?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12.2. does it have an internship program?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12.3. does it offer incentives to employees enrolled in courses at all levels?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12.4. can all its employees read and write?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	2004	2005	2006
12.5. Percentage of illiterate employees in the company:			
12.6. Percentage of employees who completed Primary School I (1 st - 4 th grade):			
12.7. Percentage of employees who completed Primary School II (5 th - 8 th grade):			
12.8. Percentage of employees who completed Secondary School:			
12.9. Percentage of employees who completed Higher Education (college, university):			

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

⁹Refer to the following Ethos Institute manual: *O que as Empresas Podem Fazer pela Educação* (What Companies Can Do for Education), available for free download at www.ethos.org.br.

Indicator 13 | Access to Information

Does the company offer easy access to information as a means to personal and professional development of its employees?

YES

FOR THE MOST PART

PARTIALLY

NO

It is not applicable to our company (justify)

	YES	NO	NA
13.1. Does the company encourage its employees to update their knowledge using resources it offers (e.g. encouraging reading of newspapers and magazines made available, and access to the Internet in previously defined times)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13.2. Considering that the growing credit facilities in the market has been accompanied by an increase in delinquency, many people fall into debts they cannot pay. Does the company advise its employees to consciously use credit? ¹⁰	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately

In charge of the action implementation

Deadline to meet the objective

/ /

After planning

In charge of the action implementation

Deadline to meet the objective

/ /

After obtaining additional information

In charge of the action implementation

Deadline to meet the objective

/ /

It is believed that nothing can be done because

¹⁰Further information at: www.akatu.org.br – <http://www.akatu.org.br/cgi/cgilua.exe/sys/start.htm?inford=1346&sid=21&tpl=view%5Ftipo4%2Ehtm>

Indicator 14 | Environmental Impact and Product and Service Life Cycle Management

<p>Does the company know, understand and assess the impact of its activities on the environment, drawing up reports (on pollutant emissions, soil erosion, energy, water and fuel consumption, etc.) that measure such impacts?</p>	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
<input type="checkbox"/> It is not applicable to our company (justify)	

About the company:	YES	NO	NA
14.1. does it use materials that cause less damage to the environment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14.2. does it establish partnerships with suppliers aimed at the reclaim of disposed products to their manufacturer (e.g. expired products, used tires, batteries, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14.3. does it try to control and reduce sound and visual pollution caused by its processes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 15

Commitment to Environmental Quality Improvement

Does the company try to implement in its premises and its activities actions aimed at conserving the environment?¹¹

- YES
- FOR THE MOST PART
- PARTIALLY
- NO
- It is not applicable to our company (justify)

Does the company perform in its premises:	YES	NO	NA
15.1. selective waste collection? (e.g. having special containers for paper, glass, metal, plastic and organic waste)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15.2. paper consumption reduction? (e.g. using both sides of the sheets)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15.3. energy consumption reduction? (e.g. better use of natural lighting, energy-efficient electronic devices, energy-saving devices for stand-by losses)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15.4. water consumption reduction? (e.g. automatic faucet shut-off valves, flushes with reduced discharge load, rainwater collection for use in industrial activities)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15.5. supplier procurement guidance policy prioritizing those who do not harm the environment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15.6. end disposal suitable for its residues (such as batteries, oils, tires, hospital waste, among others)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately

In charge of the action implementation

Deadline to meet the objective

/ /

After planning

In charge of the action implementation

Deadline to meet the objective

/ /

After obtaining additional information

In charge of the action implementation

Deadline to meet the objective

/ /

It is believed that nothing can be done because

¹¹See the Ethos Institute manual *O Compromisso das Empresas com o Meio Ambiente – A Agenda Ambiental e a Sustentabilidade da Economia Florestal, maio/2005* (Business Commitment to the Environment – The Environmental Agenda and the Forest Economics Sustainability, May 2005), available for free download at www.ethos.org.br.

Indicator 16 | Environmental Education & Awareness

One effective way to reduce environmental impacts is promoting environmental educational campaigns focused on employees and their families, and the surrounding community. Does the company carry out this type of activity?

YES
 FOR THE MOST PART
 PARTIALLY
 NO
 It is not applicable to our company (justify)

Does the company::	YES	NO	NA
16.1. carry out water and energy consumption reduction campaigns?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16.2. carry out materials recycling campaigns?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16.3. carry out campaigns aiming to appropriately dispose toxic waste (such as ink cartridges, batteries, glue, agrochemicals packaging, cleaning products, solvents, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16.4. encourage carpooling and to means of transport that are not harmful to the environment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16.5. provide information on protected areas and endangered species where the company is located?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16.6. provide support to environmental education initiatives and projects?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 17 Criteria Used in Selection and Assessment of Suppliers

When starting a relationship with a new supplier, does the company consider whether this supplier has social responsibility practices? In other words, besides a good commercial proposal (quality, price and delivery term), does the company adopt additional criteria to close the deal?

YES

FOR THE MOST PART

PARTIALLY

NO

It is not applicable to our company (justify)

About the company:	YES	NO	NA
17.1. does it assess suppliers' compliance with labor laws?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.2. does it assess suppliers' compliance with social security laws?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.3. does it assess suppliers' compliance with tax laws?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.4. does it assess suppliers' principles?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.5. does it assess suppliers' social responsibility policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
In order to select its suppliers does the company use criteria regarding:			
17.6. respect to human rights?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.7. appropriate working conditions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.8. stance on diversity valorization?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.9. concern for the environment when conducting business? (e.g. production process such as furniture manufacturing with wood from sustainably managed sources; purchasing leather to make shoes from tanneries that do not have effluent treatment)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
About the company:			
17.10. does it value or prioritize suppliers that have and apply ethical and transparent policies in their supplier relations (e.g. not demanding exclusive supply rights)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.11. does it adopt purchasing criteria that take into account the source guarantee to avoid purchasing of pirate or forged products or those resulting from cargo robbery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.12. does it demand an invoice for every purchased product?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.13. does it encourage and value the adoption of an environmental management system and certifications? (e.g. ISO 14001 ¹² , FSC seal ¹³ , etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:			
Immediately	In charge of the action implementation	Deadline to meet the objective	/ /
After planning	In charge of the action implementation	Deadline to meet the objective	/ /
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/ /
It is believed that nothing can be done because			

¹²It is a series of standards that help companies to establish and implement an environmental management system, providing the requirements to be considered for auditing and certification purposes. Based on methods and analyses, the ISO 14000 seeks to ensure that a certain producer of goods or services makes use of management processes and specific procedures aiming at the reduction of environmental damage. For further information, access www.iso.org/iso/en/iso9000-14000/iso14000/iso14000index.html.

¹³One of the most important environmental certifications is conferred by the FSC. The FSC (Forest Stewardship Council) aims to disseminate good forest management practices according to principles and criteria that integrate ecological protection with social benefits and economic feasibility. The FSC seal attests that the timber (or another forest input) used in a product derives from a sustainability managed forest – ecologically, socially, and economically – and in compliance with the laws in force. The seal is a tool to guide the conscious consumer to choose a product that does not harm the environment and contributes to social and economic development. The seal also guides the purchaser — retailer or wholesaler — to choose a distinguished, value added product, able to conquer a more demanding public, and therefore, open new markets. Intermediate or end products that make use of forest raw-materials bearing the FSC Chain of Custody seal offer their raw-materials traceability from the forest to the end consumer. For further information, access www.fsc.org.br.

Suppliers

Indicator 18 Suppliers Employees

Does the company continuously verify the conditions offered by its suppliers to their employees? (e.g. a retail company that buys products from a farmer)	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

	YES	NO	NA
18.1. Does the company regularly require FGTS (Government Severance Indemnity Fund for Employees) and INSS (National Institute of Social Security) payment forms from its suppliers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the company carry out visits to check whether suppliers::	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18.2. make use of child labor? ¹⁴	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18.3. provide its employees with appropriate health, safety and hygiene conditions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

¹⁴Convention 138 concerning minimum age for admission to employment, adopted by ILO in 1973, aims to establish minimum age for admission to employment as a means to prevent and abolish child labor. It is currently part of the eight ILO conventions identified as fundamental for the promotion of human rights at work. Source: http://www.mre.gov.br/portugues/politica_externa/temas_agenda/desenvolvimento/trabalho_oit.asp (Ministry of Foreign Relations). More information about laws on programs involving children, adolescents and people with disabilities can be found at the Abrinq Foundation for Children's Rights at www.fundabrinq.org.br

Indicator 19 | Suppliers Social Responsibility

Does the company try to advise suppliers to follow its social responsibility principles, and offers to support them in their implementation?	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
<input type="checkbox"/> It is not applicable to our company (justify)	

About the company:	YES	NO	NA
19.1. does it develop social responsibility actions in partnership with its suppliers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19.2. does it articulate or participate in programs and activities that seek to strengthen the rights of children and adolescents and abolish child labor in its production chain?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 20 | Support to Supplier Development

Does the company seek suppliers in cooperatives of small producers, residents associations, and income generation projects (e.g. artisans cooperatives, business incubators, micro and small companies in general, etc.)?¹⁵

YES

FOR THE MOST PART

PARTIALLY

NO

It is not applicable to our company (justify)

	YES	NO	NA
20.1. Does the company encourage the formalization and qualification of small suppliers, helping them to adjust to the market standards? ¹⁶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately

In charge of the action implementation

Deadline to meet the objective

/ /

After planning

In charge of the action implementation

Deadline to meet the objective

/ /

After obtaining additional information

In charge of the action implementation

Deadline to meet the objective

/ /

It is believed that nothing can be done because

¹⁵For further information, refer to *Faces do Brasil* at www.facesdobrasil.org.br.

¹⁶Refer to the following Ethos Institute manual: *Como Fortalecer a Responsabilidade Social nas Relações entre Grandes e Pequenas Empresas* (How to Strengthen Social Responsibility in the Relationship Between Large and Small Companies), available for free download at www.ethos.org.br.

Indicator 21

Excellence in Customer Service

Does the company have a formal communication channel with its consumers/customers (e.g. suggestion box, telephone number with the contact name)?

YES

FOR THE MOST PART

PARTIALLY

NO

It is not applicable to our company (justify)

	YES	NO	NA
21.1. Do the company's products/services always bring clear instructions on how to contact the company? (e.g. mailing address, contact telephone number, website or e-mail)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately

In charge of the action implementation

Deadline to meet the objective

/ /

After planning

In charge of the action implementation

Deadline to meet the objective

/ /

After obtaining additional information

In charge of the action implementation

Deadline to meet the objective

/ /

It is believed that nothing can be done because

Indicator 22

Doubts, Suggestions and Complaints

Does the company analyze the doubts, suggestions and complaints submitted, and use them as a tool to improve its activities?¹⁷

YES

FOR THE MOST PART

PARTIALLY

NO

It is not applicable to our company (justify)

In its customer and consumer relations, does the company::

	YES	NO	NA
22.1. devise forms to document the information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22.2. analyze the improvements to be implemented?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22.3. responds to and/or clarifies doubts submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22.4. set goals and deadlines to solve the problems raised?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately

In charge of the action implementation

Deadline to meet the objective

/ /

After planning

In charge of the action implementation

Deadline to meet the objective

/ /

After obtaining additional information

In charge of the action implementation

Deadline to meet the objective

/ /

It is believed that nothing can be done because

¹⁷Access the *Fundação de Proteção e Defesa do Consumidor* (Foundation for Consumer Protection and Defense) – Procon website at www.procon.sp.gov.br.

Indicator 23

Consumer/Customer Satisfaction

Does the company carry out satisfaction surveys among its consumers/customers aiming to assess its products/services and improve them based on the results?

YES

FOR THE MOST PART

PARTIALLY

NO

It is not applicable to our company (justify)

Such improvements would focus on:

	YES	NO	NA
23.1. product/service quality?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23.2. quality of daily relations, including pre and post-sales, ethics and transparency in relations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately

In charge of the action implementation

Deadline to meet the objective

/ /

After planning

In charge of the action implementation

Deadline to meet the objective

/ /

After obtaining additional information

In charge of the action implementation

Deadline to meet the objective

/ /

It is believed that nothing can be done because

Indicator 24 | Business Communication Policy

<p>In its communication (contracts, advertisements), does the company avoid making use of deceiving content or content that leads the consumer/client to misunderstand things?</p>	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

About the company::	YES	NO	NA
24.1. does it avoid making use in its communication of content that refers to aspects that can embarrass or disrespect specific groups (such as women, children, the elderly, homosexuals, racial groups, religious groups, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24.2. does it encourage and educate its consumers to adopt conscious and responsible consumption (e.g. appropriate packaging disposal)? ¹⁸	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

¹⁸For further information on Conscious Consumption, access the Akatu Institute website at www.akatu.org.br.

Indicator 25

Knowledge and Management of Potential Harm Caused by Products and Services

Does the company carry out research on potential risks its products and services may cause to consumers/customers health and safety, and disclose such information?

YES

FOR THE MOST PART

PARTIALLY

NO

It is not applicable to our company (justify)

About the company:

	YES	NO	NA
25.1. does it include a notice in the packaging of its products warning about such risks?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25.2. is it ready to take corrective measures in case its products and services may cause any harm to consumers/customers health and safety?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25.3. does it advise and train its employees on complying with regulations related to responsible sale of products? (not selling, for instance, tobacco, alcohol beverages, fireworks, erotic and pornographic material to adolescents under 18, selling drugs upon presentation of medical prescription, etc.) ¹⁹	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25.4. does it forbid its employees to sell cigarettes, alcoholics, fireworks, erotic and pornographic material to adolescents under 18, and warns them about the possible harm caused by this type of sale?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25.5. does it give the customer's file information to third parties only upon the customer's authorization? ²⁰	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately

In charge of the action implementation

Deadline to meet the objective

/ /

After planning

In charge of the action implementation

Deadline to meet the objective

/ /

After obtaining additional information

In charge of the action implementation

Deadline to meet the objective

/ /

It is believed that nothing can be done because

¹⁹The Child and Adolescent Statute – Section 81 – dated Jul 13, 1990, forbid the sale to children and adolescents of guns, ammunition, explosives, alcohol beverages, products with substances that cause physical dependency or psychological addiction, fireworks, magazines and publications with unsuitable and inappropriate content, lottery tickets and the like. (Source: ANVISA – Sanitary Surveillance Agency www.anvisa.gov.br)

²⁰The main source of harm to customers caused by service providers is disclosure of personal data used in their business transactions. It is important to take this aspect into account in the self-assessment.

Indicator 26 Management of the Company's Impact on the Surrounding Community

Is the company always in touch with the surrounding community trying to minimize the negative impacts that its activities may cause?

YES
 FOR THE MOST PART
 PARTIALLY
 NO
 It is not applicable to our company (justify)

About the company:	YES	NO	NA
26.1. does it carry out surveys involving the surrounding community to prevent or find out potential problems caused by its operations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26.2. does it invite local residents to participate in meetings to discuss issues of collective interest?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Considering its potential impact on the surrounding community, does the company take measures to control:			
26.3. excessive vehicle traffic?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26.4. proper waste disposal?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26.5. pollution emission?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26.6. noise level?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 27 | Relations with the Surrounding Community

<p>Considering that the local community's prosperity and situation can directly reflect on the business success of micro and small companies, does the company have management practices that bring benefits to the local development?</p>	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

In its relationship with the community, does the company try to:	YES	NO	NA
27.1. buy products / hire services from local entrepreneurs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27.2. hire employees that live nearby?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27.3. make use of services offered by non-governmental organizations or cooperatives located near the company?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 28 | Volunteer Work

Does the company encourage its employees to do volunteer work? ²¹	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

About the company:	YES	NO	NA
28.1. does it monitor the volunteer work done by its employees in organizations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28.2. does it acknowledge the relevance of this work by making internal publicity (bulletin board, newsletter, local newspaper, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

²¹See the Ethos Institute manuals: *Como as Empresas Podem Implementar Programas de Voluntariado* (How Companies Can Implement Volunteering Programs) and *Como as Empresas Podem Participar de Programas de Segurança Alimentar com a Mobilização de Funcionários* (How Companies Can Participate in Food Security Programs by Mobilizing Their Employees). They are available for free download at www.ethos.org.br.

Indicator 29 | Company's Engagement in Social Action

Has the company been supporting at least one organization of its community, and does it mobilize its networking in favor of this organization?²²

YES

FOR THE MOST PART

PARTIALLY

NO

It is not applicable to our company (justify)

When seeking to support this organization, does the company:	YES	NO	NA
29.1. advertise the organization to customers, community members, suppliers, and other organizations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29.2. promote the organization's activities in its promotional material, on its website, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29.3. encourage its employees' volunteer work in these projects?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

²²Refer to the following Ethos Institute manuals: *O que as Empresas Podem Fazer pela Erradicação da Pobreza* (What Companies Can Do for the Eradication of Poverty), *Segurança Alimentar e Nutricional: a Contribuição das Empresas para a Sustentabilidade das Iniciativas Locais* (Food and Nutrition Security: the Contribution of Companies to Local Initiatives), *Segurança Alimentar: a Contribuição das Entidades Empresariais* (Food Security: Business Associations' Contribution), *O que as Empresas Podem Fazer pela Inclusão Digital* (What Companies Can Do for Digital Inclusion), and *Como as Empresas Podem Apoiar e Participar do Combate à Fome* (How Companies can Support and Participate in the Fight Against Hunger). They are all available for free download at www.ethos.org.br.

Indicator 30 | Relations with Benefited Organizations

<p>Is there an honest dialogue between the company and its benefited organizations about the role played by each one in the partnership?</p>	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

	YES	NO	NA
30.1. Does the company try to always monitor the results reached by this partnership? (e.g. the type of gains for the organization, the company, and to the people assisted; the next steps to be taken; when the partnership will end; how the partner will survive without the company's support, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 31

Participation in the Community

Corporate social responsibility must be a way to manage business, and profit-making is part of the process. When choosing the organization or project it supports, does the company seek somehow to reconcile its interests with those of the organization or project?*

 YES

 FOR THE MOST PART

 PARTIALLY

 NO

 It is not applicable to our company (justify)

	YES	NO	NA
31.1. Does the company carry out educational and/or public interest campaigns in the community?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately

In charge of the action implementation

Deadline to meet the objective

/ /

After planning

In charge of the action implementation

Deadline to meet the objective

/ /

After obtaining additional information

In charge of the action implementation

Deadline to meet the objective

/ /

It is believed that nothing can be done because

*e.g. your company makes sporting goods and has sought an organization that worked with young people by fostering education through sports because it considers linking its image to this activity can be beneficial; or you own a stationery store and has supported the renovation of public school furniture and facilities because you believe the community approval of your initiative will result in higher sales volume for its store.

Indicator 32 | Benefits for the Business

As a result of its activity in the surrounding community, does the company believe it has gained benefits for the business?	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

Do these benefits include:	YES	NO	NA
32.1. increased sales?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32.2. improved supplier relations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32.3. new contacts or customers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32.4. lower turnover?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32.5. savings in facilities' safety and maintenance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32.6. does the company carry out a local needs survey before designing its projects for the community?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 33 | Social Leadership and Influence

<p>Does the company participate in organizations aiming to integrate its employees? (e.g. business and commercial associations, regional forums, etc.)</p>	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

	YES	NO	NA
33.1. Does the company use this space to get updated, and discuss with other companies its difficulties, needs and ways to mobilize stakeholders in search of better business conditions and also better community conditions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/

After planning	In charge of the action implementation	Deadline to meet the objective	/	/

After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/

It is believed that nothing can be done because

Indicator 34

Involvement in Political Campaigns

Is the company careful about its involvement in political campaigns?²³

YES

FOR THE MOST PART

PARTIALLY

NO

It is not applicable to our company (justify)

About the company:

	YES	NO	NA
34.1. does it promote electoral debates?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34.2. does it encourage conscious voting?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34.3. is it transparent in case it makes donations to any candidate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34.4. does it carefully analyze the distribution of political campaign materials (voter's registration card case, T-shirts, bags, calendars, pamphlets, souvenirs, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately

In charge of the action implementation

Deadline to meet the objective

/ /

After planning

In charge of the action implementation

Deadline to meet the objective

/ /

After obtaining additional information

In charge of the action implementation

Deadline to meet the objective

/ /

It is believed that nothing can be done because

²³See the Ethos Institute manual "A Responsabilidade Social das Empresas no Processo Eleitoral, Versão 2004" (Corporate Social Responsibility in the Electoral Process – 2004), available for free download at www.ethos.org.br.

Indicator 35 | Participation and Monitoring of Public Policy

<p>Does the company inform its employees of the relevance of participating in and monitoring public administration? (e.g. participative budgeting, election of municipal councils, public consultations, etc.)</p>	<input type="checkbox"/> YES
	<input type="checkbox"/> FOR THE MOST PART
	<input type="checkbox"/> PARTIALLY
	<input type="checkbox"/> NO
	<input type="checkbox"/> It is not applicable to our company (justify)

	YES	NO	NA
35.1. Besides participating, does the company also encourage its employees to monitor the actions carried out by these administrations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

Indicator 36

Improvement in Public Spaces/Buildings and Support to Government Social Projects

Does the company cooperate whenever necessary (and possible) with the improvement in public spaces/buildings in its community (such as schools, health centers, squares, green areas, etc.)?

YES

FOR THE MOST PART

PARTIALLY

NO

It is not applicable to our company (justify)

	YES	NO	NA
36.1. Does the company take any action to teach employees how to use the income tax deduction and favor the Children and Adolescents' Rights Fund? ²⁴	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What to do:

Immediately	In charge of the action implementation	Deadline to meet the objective	/	/
After planning	In charge of the action implementation	Deadline to meet the objective	/	/
After obtaining additional information	In charge of the action implementation	Deadline to meet the objective	/	/
It is believed that nothing can be done because				

²⁴Act no. 8069 dated Jul 13, 1990 created the Child and Adolescent Statute, whose Section 260 allows the taxpayers to tell the value of donations made to Funds. Section 16 of Act no. 8242 dated Oct 12, 1991 altered Section 260 of Act 8069. Act no. 9532 dated Dec 10, 1997 sets forth new deduction limits to tax incentives regarding natural persons and legal entities as of the calendar year 1998. Executive Order no. 794 dated Apr 5, 1993 sets forth limits to legal entities income tax deduction. Normative Instruction no. 86 dated Oct 26, 1994 sets forth procedures to be adopted to enjoy tax benefits regarding donations to the Children and Adolescents' Funds. Normative Instruction no. 25 dated Apr 29, 1996 ruling the tax norms regarding legal entities income tax levy. (Source: Conselho Estadual dos Direitos da Criança e do Adolescente de Minas Gerais - Como Transformar Imposto de Renda em Futuro para Crianças e Adolescentes? (Minas Gerais State Council for Children and Adolescents Rights – How to Change Income Tax into Future for Children and Adolescents?) For further information on regulations and contributions to children and adolescents' funds, access the Abrinq Foundation for Children's Rights at www.fundabrinq.org.br.

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