SILVER | Top 15%

ecovadis

Sustainability Rating

JUL 2025

ecovadis

EcoVadis Sustainability Assessment Report

Company rated:
COEO GROUP GMBH (GROUP)

Overall score: 70/100
July 2025

Sustainability performance: Advanced

Size: M
Headquarters country: Germany
Risk country operations: No
Industry: Activities of collection agencies and credit bureaus

TABLE OF CONTENTS

ABOUT SUSTAINABILITY

Sustainability is the continuing commitment to act responsibly by integrating social and environmental concerns into business operations. Sustainability goes beyond regulatory compliance to focus on how companies manage their economic, social and environmental impacts, as well as their relationships with stakeholders (e.g. employees, trading partners, government).

ABOUT THE ASSESSMENT

The EcoVadis methodology framework assesses companies' policies and actions as well as their published reporting related to the environment, labor and human rights, ethics and sustainable procurement. Our team of international sustainability experts analyze and crosscheck companies' data (supporting documents, 360° Watch Findings, etc.) in order to create reliable ratings, taking into account each company's industry, size and geographic location.
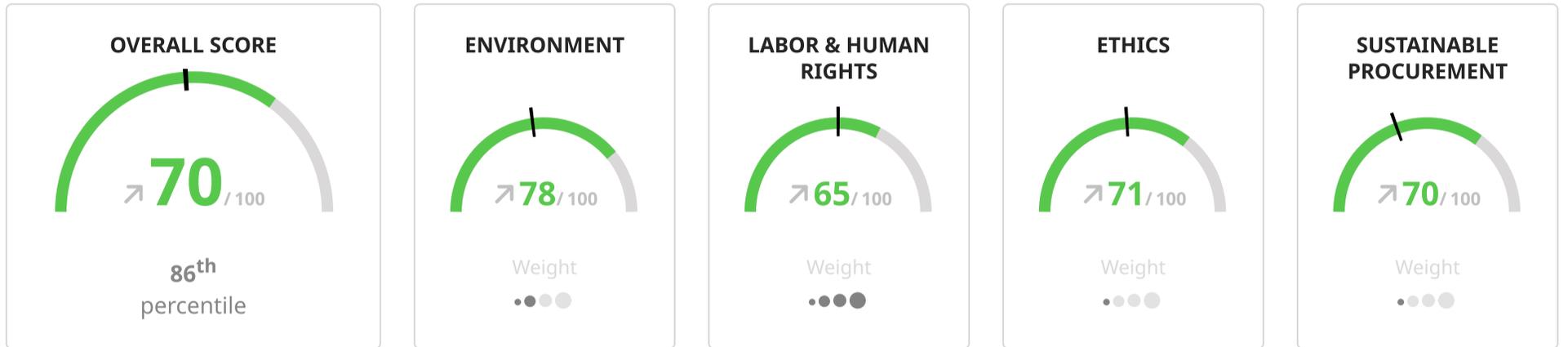
ABOUT ECOVADIS

EcoVadis provides the leading solution for monitoring sustainability in global supply chains. Using innovative technology and sustainability expertise, we strive to engage companies and help them adopt sustainable practices.
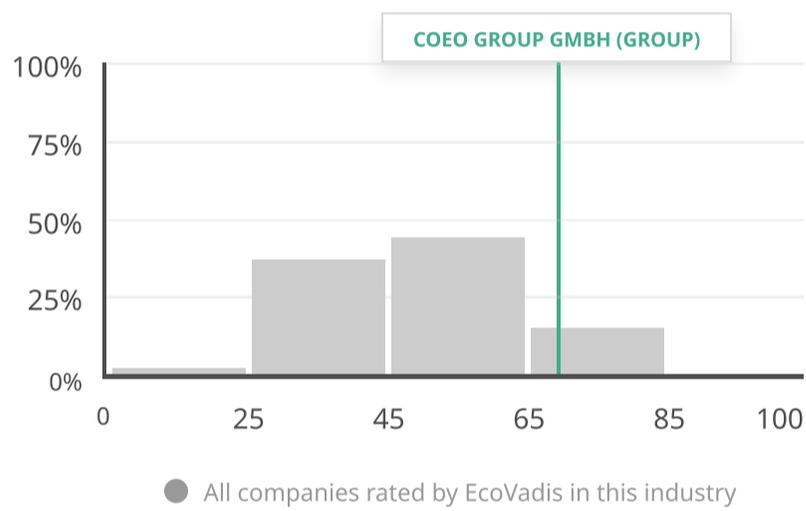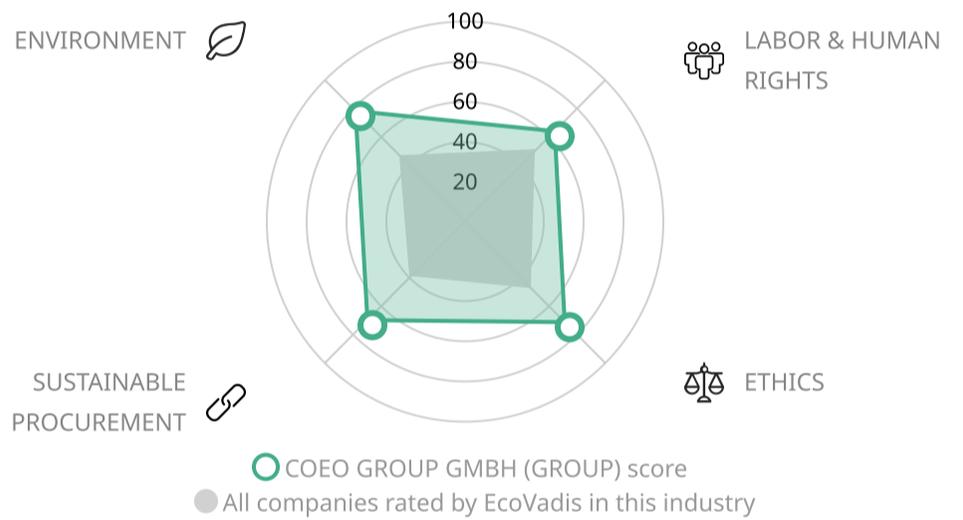
1.SUSTAINABILITY PERFORMANCE OVERVIEW

Score breakdown

Sustainability performance   ● Insufficient   ● Partial   ○ Good   ● Advanced   ● Outstanding   — Average score

OVERALL SCORE	ENVIRONMENT	LABOR & HUMAN RIGHTS	ETHICS	SUSTAINABLE PROCUREMENT
↗ **70** / 100	↗ **78** / 100	↗ **65** / 100	↗ **71** / 100	↗ **70** / 100
86th percentile	Weight ●●○○	Weight ●●●●	Weight ●●●○	Weight ●●○○

Overall score distribution

COEO GROUP GMBH (GROUP)

● All companies rated by EcoVadis in this industry

Theme score comparison

ENVIRONMENT · LABOR & HUMAN RIGHTS · ETHICS · SUSTAINABLE PROCUREMENT

○ COEO GROUP GMBH (GROUP) score
● All companies rated by EcoVadis in this industry

SILVER | Top 15%

ecovadis
Sustainability Rating
JUL 2025

COEO GROUP GMBH (GROUP) has received a Silver Medal in recognition of its sustainability achievement. This award places it in the top of companies assessed by EcoVadis over the past 12 months.

Corrective Action Plan in progress

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. COEO GROUP GMBH (GROUP) has a corrective action plan in place and is working on improving their sustainability management system.

2.ASSESSMENT BENEFITS

Understand:

Get a clear picture of a company's sustainability performance. The scorecard is the final output of the EcoVadis assessment. It rates and benchmarks a company's sustainability performance in four themes on a scale of 0-100 and highlights strengths and improvement areas.

Know where a company stands compared to their industry. Benchmark the company's sustainability performance against the industry with a score distribution graph and theme score comparisons.

Identify industry trends. Discover the primary sustainability risks, regulations, hot topics and best practices related to specific industries.

Communicate:

Meet customer needs. More and more companies raise questions about their trading partners' environmental and social performance. The EcoVadis assessment allows companies to demonstrate their commitment.

Leverage a unique communication tool. Companies with an EcoVadis Scorecard avoid audit fatigue by sharing one assessment with all requesting customers.

3.ASSESSMENT PROCESS

1

Customer Request

Procurement, CSR, EHS, and Sustainability leaders in enterprises looking to monitor sustainability risk in the supply chain request an EcoVadis assessment for their trading partners.

2

Questionnaire

Based on a company's specific sustainability risk factors, a customized questionnaire is created. It contains 20 to 50 questions tailored to the industry, size and location.

3

Document Analysis

Companies are required to provide supporting documentation for their answers to the questionnaire. These documents are reviewed by our analysts.

4

Public Information

Company information that is publicly available, most often found on the company website, is also collected as evidence of their sustainability performance.

5

360° Watch Findings

360° Watch Findings comprise relevant public information about companies' sustainability practices, identified via more than 10,000 data sources. They can have positive, negative or no score impact.

6

Expert Analysis

Our analysts combine all these elements to produce one unified scorecard per company.

SCORECARD

4.ECOVADIS METHODOLOGY

A. Four Themes and 21 Criteria

EcoVadis assessments focus on 21 issues which are grouped into 4 themes (Environment, Labor & Human Rights, Ethics, Sustainable Procurement). The 21 issues or criteria are based upon international sustainability standards such as the Global Compact Principles, the International Labour Organization (ILO) conventions, the Global Reporting Initiative (GRI) standard, the ISO 26000 standard, and the CERES principles.

21 sustainability criteria

1. ENVIRONMENT

OPERATIONS
Energy consumption & GHGs
Water
Biodiversity
Air Pollution
Materials, Chemicals & Waste

PRODUCTS
Product Use
Product End-of-Life
Customer Health & Safety
Environmental Services & Advocacy

2. LABOR & HUMAN RIGHTS

HUMAN RESOURCES
Employee Health & Safety
Working Conditions
Social Dialogue
Career Management & Training

HUMAN RIGHTS
Child Labor, Forced Labor & Human Trafficking
Diversity, Equity & Inclusion
External Stakeholders Human Rights

3. ETHICS
Corruption
Anticompetitive Practices
Responsible Information Management

4. SUSTAINABLE PROCUREMENT
Supplier Environmental Practices
Supplier Social Practices

B. Seven Management Indicators

EcoVadis assessments evaluate a company's sustainability management system by looking at seven management indicators. These are used to further customize the assessment by weighting the four themes and their subsequent 21 sustainability criteria.

Policies (weight: 25%)

  1. Policies: Mission statements, policies, objectives, targets, governance

  2. Endorsement: Endorsement of external sustainability initiatives

Actions (weight: 40%)

  3. Measures: Measures and actions implemented (e.g. procedures, training, equipment)

  4. Certifications: Certifications and labels (e.g. ISO 14001)

  5. Coverage: Coverage of measures and actions

Results (weight: 35%)

  6. Reporting: Reporting on Key Performance Indicators (KPIs)

  7. 360: Condemnations, Controversies, Awards

5.UNDERSTANDING A SCORECARD

The overall score can be better understood by looking at quantitative information (theme scores and activated criteria) and qualitative information (strengths and improvement areas).

A. Quantitative Information: Scores & Activated Criteria

Theme Scores:
Like the overall score, theme scores are on a scale of 1 to 100.

Activated Criteria:
Each of the four themes (Environment, Labor & Human Rights, Ethics, Sustainable Procurement) have specific criteria associated with them. Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Non-activated

If certain criteria are not activated, then the specific associated issue is not relevant or has very low sustainabiliy risk for that company.

Medium

Medium importance criteria are the issues some sustainability risk is present but not the most pressing.

High

High importance criteria are the issues where the company faces the greatest sustainability risk.

! Risk countries only

Criteria classified as Only in Risk Countries are activated only if the company has significant operations in one or more countries identified as risky.
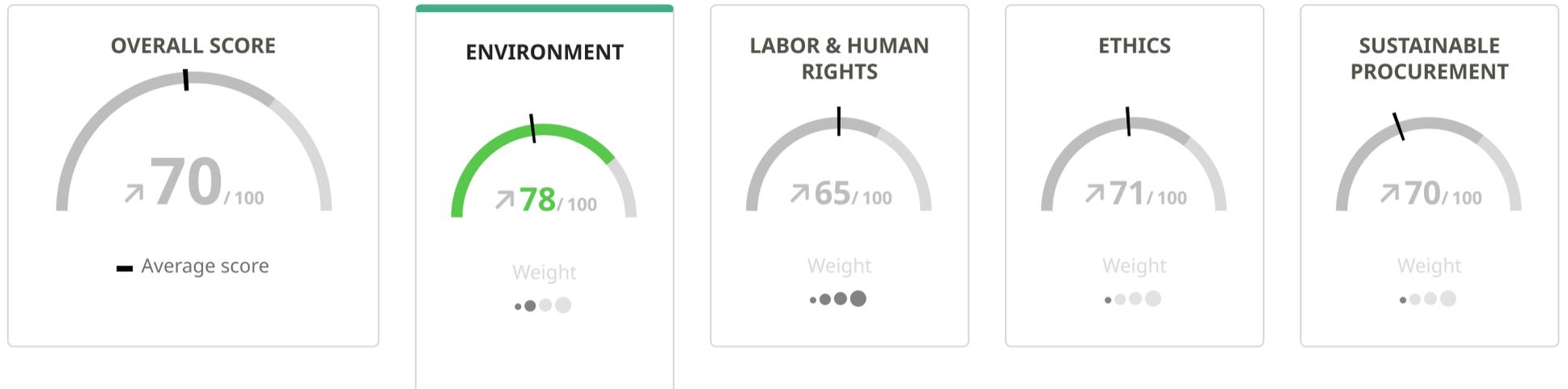
B. Qualitative Information: Strengths & Improvement Areas

Qualitative information provides more details and insights into a company's score. For each theme, the company is assigned strengths (elements of their sustainability management system that are positive) and improvement areas (elements of their sustainability management system that need to be improved). The strengths and improvement areas are divided according to the three management layers (Policies, Actions, Results) and are also classified by priority.

All improvement areas are automatically added to the company's Corrective Action Plan. They are pre-organized by priority. The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback.

C. The Scoring Scale

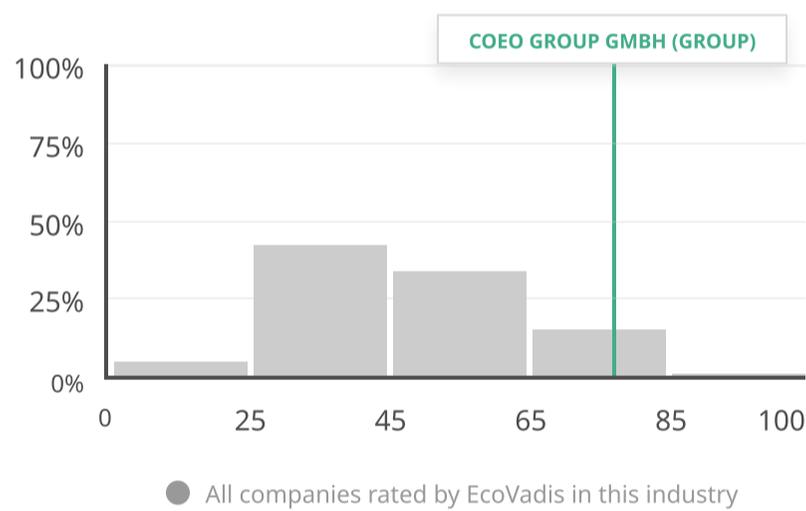|		
0 - 24	Insufficient	No engagements or tangible actions regarding sustainability. Evidence in certain cases of misconduct (e.g. pollution, corruption).
25 - 44	Partial	No structured sustainability approach. Few engagements or tangible actions on selected issues. Partial reporting on Key Performance Indicators. Partial certification or occasional labeled product.
45 - 64	Good	Structured and proactive sustainability approach. Engagements/policies and tangible actions on major issues. Basic reporting on actions or Key Performance Indicators.
65 - 84	Advanced	Structured and proactive sustainability approach. Engagements/policies and tangible actions on major issues with detailed implementation information. Significant sustainability reporting on actions and Key Performance Indicators.
85 - 100	Outstanding	Structured and proactive sustainability approach. Engagements/policies and tangible actions on all issues with detailed implementation information. Comprehensive sustainability reporting on actions and Key Performance Indicators. Innovative practices and external recognition.

6.ENVIRONMENT

This theme takes into account both operational factors (e.g. energy consumption, waste management) and product stewardship (e.g. product end-of-life, customer health and safety issues).

Environment Score Breakdown

OVERALL SCORE	ENVIRONMENT	LABOR & HUMAN RIGHTS	ETHICS	SUSTAINABLE PROCUREMENT
↗70 /100	↗78 /100	↗65 /100	↗71 /100	↗70 /100
▬ Average score	Weight ●●○○	Weight ●●●●	Weight ●○○○	Weight ●●○○

Theme score distribution

COEO GROUP GMBH (GROUP)

● All companies rated by EcoVadis in this industry

Theme score comparison

ENVIRONMENT   LABOR & HUMAN RIGHTS

SUSTAINABLE PROCUREMENT   ETHICS

○ COEO GROUP GMBH (GROUP) score
● All companies rated by EcoVadis in this industry
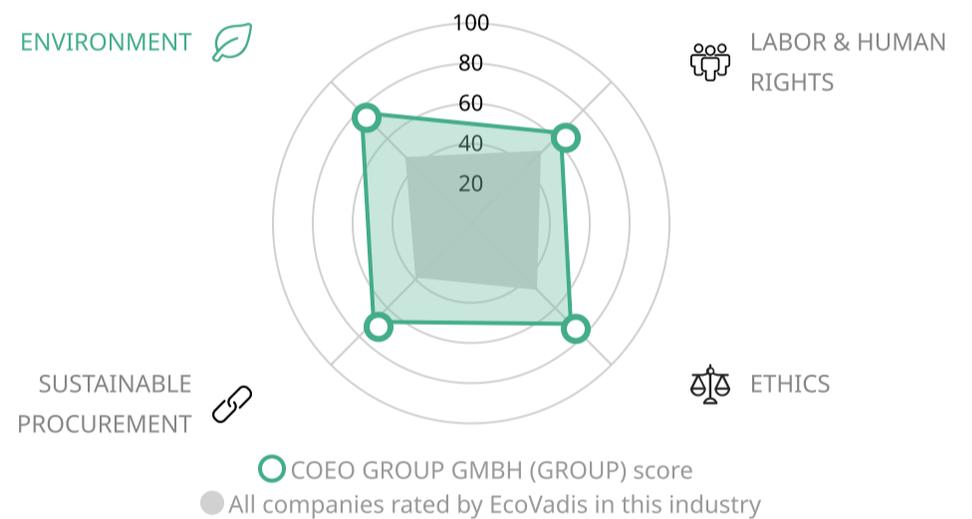
Environment: Activated Criteria

Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Environment: Strengths & Improvement Areas

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. Improvement areas with ongoing corrective actions are marked with labels below.

Environment

Strengths

Policies

Environmental policy on waste

Quantitative objectives set on energy consumption & GHGs

Environmental policy on energy consumption & GHGs

Exceptional policy on major environmental issues

Information	Guidance
The company has issued an exceptional policy that integrates commitments, qualitative and quantitative objectives on major environmental issues.	Policies are deemed exceptional when all environmental issues are covered by qualitative and quantitative objectives. In addition, an exceptional policy must also have exhaustive organizational elements such as the allocation of responsibilities and formal mechanisms to communicate, review and amend the policy.

Actions

Other actions to reduce energy consumption/GHG emissions

Reduction of material consumption through process optimization

Internal sorting & disposal of waste according to waste streams

Training of employees on waste reduction and sorting

Training of employees on energy conservation/climate actions

Purchase and/or generation of renewable energy

ISO 14001 certified

Information

The company has provided a valid ISO 14001 certificate that covers all of its operations.

Guidance

The ISO 14001 standard belongs to the ISO 14000 series, a family of environmental management standards developed by the International Organization for Standardization (ISO) designed to provide an internationally recognized framework for environmental management, measurement, evaluation and auditing. The standard serves as a framework to assist organizations in developing their own environmental management system and is based on the continuous Plan-Do-Check-Act cycle.

Specific environmental certification [ISO 22458:2022]

Information

The company has provided one or more environmental management certificate(s) or ecolabel issued by an accredited certification body.

Guidance

The company has provided valid evidence of one or more environmental management certificate(s) or ecolabel(s) issued by an accredited certification body that is specific to your industry or covers a specific environmental topic.

Results

Reporting on total gross Scope 2 GHG emissions (market or location based)

Information

The company demonstrates that there is public or internal reporting of consolidated data on the total gross Scope 2 GHG emissions (market or location based).

Guidance

The company provided data which show the total gross Scope 2 GHG emissions (market or location based), these emissions refer to the GHG emissions resulting from the generation of purchased or acquired electricity, steam, heating, and cooling.

Reporting on total gross Scope 1 GHG emissions

Information

The company demonstrates that there is public or internal reporting of consolidated data on the total gross Scope 1 GHG emissions.

Guidance

The company provided data which show the total gross Scope 1 GHG emissions, these are direct GHG emissions which occur from sources that are owned or controlled by the company, such as emissions from combustion in owned or controlled boilers, furnaces, vehicles; emissions from chemical production in owned or controlled process equipment.

Reporting on total amount of renewable energy consumed

Reporting on total gross Scope 3 GHG emissions

Materiality analysis in sustainability reporting

Reporting on total energy consumption

Information

The company has reported KPIs with regard to total energy consumption either through formal documentation or questionnaire declaration.

Guidance

Total energy consumed represents total primary energy consumption reported in kWh. Total energy consumed may include e.g. consumption of coal and coke (in Kg) reported in kWh and/or consumption of oil, LPG and electrical power in kWh.

Improvement Areas

Policies

| Low | No conclusive information on endorsement of external initiatives or principles on environmental issues | Corrective Action requested |

Results

| High | Insufficient reporting on environmental issues | Corrective Action requested |

Information

The company has provided reporting figures or Key Performance Indicators (KPIs) on some relevant environmental issues but the reporting figures are limited in terms of quantity or quality.

Guidance

The company has provided KPIs only on some of the relevant environmental topics or at parent company level only and the quality, transparency and level of reporting is not up to the required level. To improve environmental data communication to its stakeholders, the company should provide KPIs on the majority of environmental topics. Some additional quality factors which might also affect the level of reporting are; (1) External assurance to assess the quality and credibility of the qualitative and quantitative information reported by the organization, (2) Alignment with reporting standards such as GRI Core/Universal/Comprehensive, SASB,...etc. (3) Materiality analysis to identify the most relevant environmental issues based on the company's activity (4) The reporting figures should not be more than 2 years old. (XS company: KPIs/Reporting figures provided at parent level only and/or provided for only one or a few material environmental topics and/or the time period covered by the reporting figures might be too short, time period should be 12 months or more.)

| Low | Declares reporting on total weight of hazardous waste, but no supporting documentation available | Corrective Action requested |

| Low | No information on reporting on total weight of non-hazardous waste | Corrective Action requested |

| Low | No information related to reporting on total weight of waste recovered | Corrective Action requested |

Low   Total gross Scope 3 GHG emissions reporting value not confirmed in supporting documentation   [Corrective Action requested]

Low   Total gross Scope 1 reporting value not confirmed in supporting documentation   [Corrective Action requested]

Information

The company demonstrates that there is public or internal reporting of consolidated data on the total gross Scope 1 GHG emissions. However, the value declared for this metric was not verified in the documents provided by the company.

Guidance

The company provided data which show the total gross Scope 1 GHG emissions, these are direct GHG emissions which occur from sources that are owned or controlled by the company, such as emissions from combustion in owned or controlled boilers, furnaces, vehicles; emissions from chemical production in owned or controlled process equipment. However, the value declared for this metric was not verified in the documents provided by the company. Please provide supporting documents that validate the metric's reported value. To improve metric reliability, the company can: Have supporting documents assured or verified by an independent auditor to guarantee the reported metric's transparency and authenticity. Provide a clearly defined reporting scope, for example, by listing the entities covered in the report. Include at least one other factor that improves metric reliability. These factors include: - Complying with formal reporting standards, such as the GRI, SASB, ESRS, or IFRS, which provide a structured reporting framework. - Describing the metric calculation process transparently by detailing the equations and methodologies employed, or by offering a comprehensive breakdown. - Involving third-party experts in the metric calculation. - Being used as official documents for regulatory purposes, for example, as forms submitted to the local government. These documents must follow a predefined structure, format, and standardized reporting methodology.

Low   Total gross Scope 2 reporting value not confirmed in supporting documentation   [Corrective Action requested]

Information

It was not confirmed in the documentation provided by the company that the declared value for total gross Scope 2 is true.

Guidance

The company did not provide supporting documentation which show that the reported value for total gross Scope 2 is true.

Low   No information on reporting on total gross Scope 3 downstream GHG emissions   [Corrective Action requested]

Information

The company did not provide valid reporting on its total gross Scope 3 downstream Greenhouse Gases (GHG) emissions.

Guidance

"There is no valid reporting available on the company's total gross Scope 3 downstream GHG emissions in the provided documents. Scope 3 downstream GHG emissions occur from the use or disposal of the company's products or services. The company should provide a gross reporting value comprises of relevant Scope 3 GHG emissions in Category 9-15. For further information refer to the Greenhouse Gas Protocol (https://ghgprotocol.org/scope-3-calculation-guidance-2#supporting-documents)."

Low   Undertake external assurance or verification of your sustainability reporting   [Corrective Action requested]
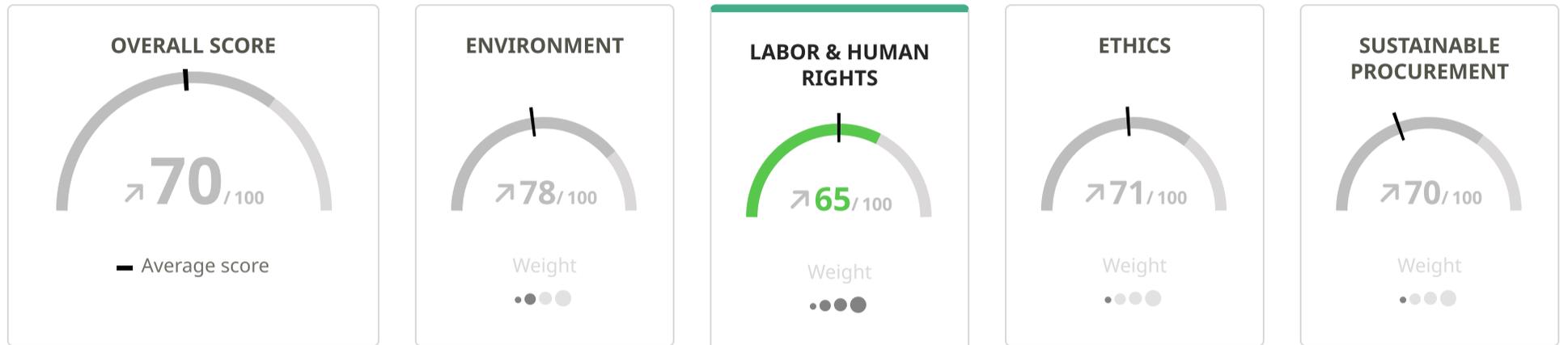
Low | Align your reporting with a sustainability reporting standard (such as GRI, ESRS, IFRS) | Corrective Action requested
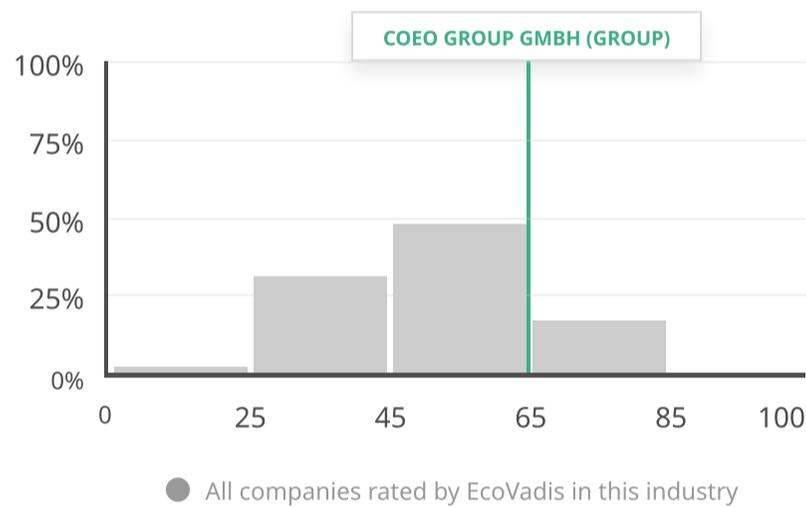
7.LABOR & HUMAN RIGHTS

This theme takes into account both internal human resources (e.g. health and safety, working conditions, career management) and human rights issues (e.g. discrimination and/or harassment, child labor).

Labor & Human Rights Score Breakdown

OVERALL SCORE	ENVIRONMENT	LABOR & HUMAN RIGHTS	ETHICS	SUSTAINABLE PROCUREMENT
↗70/100	↗78/100	↗65/100	↗71/100	↗70/100
— Average score	Weight ●●○○	Weight ●●●○	Weight ●●○○	Weight ●●○○

Theme score distribution

COEO GROUP GMBH (GROUP)

● All companies rated by EcoVadis in this industry

Theme score comparison

ENVIRONMENT
LABOR & HUMAN RIGHTS
SUSTAINABLE PROCUREMENT
ETHICS

○ COEO GROUP GMBH (GROUP) score
● All companies rated by EcoVadis in this industry
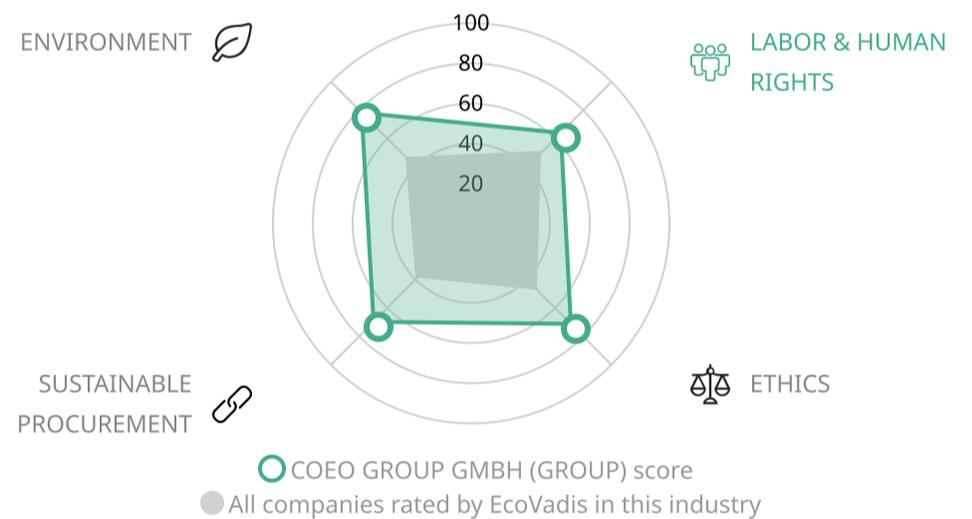
Labor & Human Rights: Activated Criteria

Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Labor & Human Rights: Strengths & Improvement Areas

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. Improvement areas with ongoing corrective actions are marked with labels below.

Labor & Human Rights

Weight ● ● ● ●

Strengths

Policies

Labor & human rights policy on preventing discrimination and harassment

Labor & human rights policy on career management & training

Labor & human rights policy on social dialogue

Labor & human rights policy on working conditions

Labor & human rights policy on employee health & safety

Standard policy on a majority of labor or human rights issues

Information

A standard labor and human rights policy includes commitments and/or operational objectives on the main labor and human rights risks the company faces.

Guidance

A comprehensive labor and human rights policy includes commitments and/or operational objectives on the majority of labor and human rights risks the company faces, and integrates quantitative objectives (i.e. targets) on those risks. It is also mandatory for the policy to incorporate some of the following elements: scope of application, allocation of responsibilities, and/or a formal review process. Policies are deemed exceptional when all labor practice and human rights issues are covered by qualitative and quantitative objectives, in addition to all of the aforementioned elements.

Actions

Grievance mechanism on working conditions

Actions to address stress and psychological wellbeing in the workplace

Information

The company has implemented measures that will help with the employee wellbeing, not only physically but psychologically as well. These measures help prevent or reduce stressful situations that can also be linked to mental health issues.

Guidance

The company has implemented actions that demonstrate their commitment to minimize stress at the workplace and support their employees' psychological well being. These actions consist of stress check assessments, resources to help employees with a better management of their workload, assistance programs, counseling hotlines, among other support initiatives.

Compensation for extra or atypical working hours

Information	Guidance
The company provides additional remuneration to compensate for overtime work.	Extra or atypical hours refers to all hours worked in excess of the normal hours (could be overtime hours for instance). Employees should be provided additional compensation for overtime and/or other forms of atypical working hours.

Communication to all employees of remuneration process (e.g. salary grid, procedure for salary advancement)

Employee satisfaction survey

Information	Guidance
The company conducts a survey to employees regarding satisfaction in the work environment.	An employee satisfaction survey can be conducted by companies to gain information on how and if employees are satisfied in the work environment. The results of these surveys can used by companies to get feedback on employees about their engagement, morale, and satisfaction at work.

Flexible organization of work (eg. remote work, flexi-time)

Information	Guidance
The company has official measures to promote work-life balance in place, which have been found within the supporting documentation. The company provides flexible hours and organization for employees to work.	The company has implemented working practices that acknowledge and aim to support the needs of staff in achieving a balance between their home and working lives. The company has supporting documentation showing a flexible organization of working hours is provided for employees, which can include evidence of options for part-time work, telecommuting or remote work, job-shares, and other forms of variable work schedules.

Grievance mechanism on discrimination and/or harassment issues

Information	Guidance
The company has established a grievance mechanism to report on discrimination and/or harassment issues.	The company has established a reporting mechanism for all parties, regardless of their employment status or position, to report on discrimination and/or harassment issues. The elements of a grievance mechanism should include: 1. Accessibility/Clear Communication channel communicated to all stakeholders about the presence of a grievance mechanism and the provision of support for those who may face particular barriers (i.e., language, minority status). 2. Non-retaliation policy to protect those who make use of the grievance mechanism. 3. Confidentiality of those who make use of the grievance mechanism.

Actions to prevent discrimination during recruitment phase

Information	Guidance
The company has proactive measures in place to avoid discrimination during the recruitment phase	Discrimination is defined as different treatment given to people in hiring, remuneration, training, promotion, and termination. Discrimination can be based on race, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation or age (source: ISO 26000). Some examples of measures to prevent discrimination during the recruitment phase are: to have a predefined procedure covering the selection process, to establish a pre-determined and non-discriminatory role profile for the open position based on skills competencies which the successful applicant must meet, etc.

Regular assessment of individual performance

Information

The company demonstrates evidence of regular assessments of individual performance.

Guidance

The company has a process in place to quantitatively and/or qualitatively assess and review employee's job performance on a regular basis. This includes processes such as performance reviews to allow the company to identify areas for improvement, provide support and guidance to employees as well as recognizing and rewarding top performers.

Actions to promote internal mobility

Information

The company has implemented measures to promote internal mobility for employees.

Guidance

The company has a process in place to promote internal mobility for employees. Career mobility refers to the movement of employees across positions/pay grades or a complete change in job function (i.e. horizontal career mobility) within the same organization. Some examples of measures promoting internal career mobility include, but are not limited to: objectively promoting talent based on ability and potential, developing roadmaps for key talent in the company, continuing professional training, and encouraging employees to broaden their range of skills.

Provision of skills development training

Information

The company provides training to its employees to develop their skills.

Guidance

The company has implemented vocational training and instruction, which include skills development training, education paid for in whole or in part by the company, with the goal to provide opportunities for career advancement (Source: Global Reporting Initiative G3). Examples of on-the-job training to enhance employee skills are coaching, mentoring, job rotation, apprenticeships, etc. Total number of hours of training per employee per year can be a significant key performance indicator for this action.

Individual development and career plan for all employees

Information

The company demonstrates evidence of creating individual development and career plans for all employees.

Guidance

Career planning is an ongoing process that can help employees manage their learning and development/progress within the company. It is also a key component of a company's attraction and retention strategy. The company has mechanisms in place to provide career opportunities to employees, allowing them to access to promotions and higher pay. For example, an individual development plan can be put in place by analyzing skills and competencies needed by the employees to achieve their short, mid and long term goals. This process should also be coupled with the annual review process of the employee.

Results

Reporting on the percentage of women at top management level

Information

The company demonstrates that there is public or internal reporting of consolidated dataon the percentage of women at top management level.

Guidance

The company provided data on the percentage of women at top management level. Top management level should include all management levels below the company's board of directors, e.g. Chief Officers (CEO, CFO, CTO, etc); as well as members of mid and top management (Directors, VPs, Team Leaders, etc).

Reporting on number of recordable work-related ill health

Information

The company demonstrates that there is public or internal reporting of consolidated data on the recorded number of ill-health.

Guidance

The company provided data which show the recorded number of ill-health. Work-related ill health can include acute, recurring, and chronic health problems caused or aggravated by work conditions or practices. These include musculoskeletal disorders, stress-related diseases (including obesity and heart-diseases) and psychological ill-health, etc.

Reporting on the percentage of women employed in relation to the whole organization

Report on average unadjusted gender pay gap

Report on percentage of women within the organization's board

Materiality analysis in sustainability reporting

Reporting on number of average training hours per employee

Information

The company reports, either through formal documentation or questionnaire declaration, on the average number of training hours per employee for the last reporting year.

Guidance

Investment in training is considered as beneficial for both the employees and the company. Training is a mean to increase the knowledge base of employees, to diversify the skills among the staff and can even act as a retention tool for the company. On the company side, different kinds of training can lead to different positive outcomes such as higher customer satisfaction, more innovation, and safer working practices for employees. By monitoring the number of hours of training provided to employees, a company can keep track on the training performance and where improvement is needed.

Standard reporting on labor and human rights issues

Information

There is evidence of formal reporting implemented regarding both labor and human rights issues from the company supporting documentation, including key performance indicators (KPIs), statistical figures or associated concrete actions.

Guidance

Reporting items are standard in terms of quality and quantity, do cover the main issues, are meaningful enough, and are regularly updated. KPIs may include (but are not limited to): accident frequency and severity rates, the percentage of employees covered by collective bargaining agreements, skills development trainings, and percentage of employees trained on discrimination issues. Comprehensive reporting on labor practice and human rights issues will additionally have KPIs reported in a formal public document available to stakeholders, and will be in compliance with the Global Reporting Initiative guidelines or other external sustainability reporting standards.

Improvement Areas

Policies

| Low | No quantitative target on labor and human rights issues | Corrective Action requested |

Information

Company policy does not contain quantitative targets on labor and human rights issues.

Guidance

Quantitative objectives or targets on labor and human rights issues are considered as fundamental elements of comprehensive policy mechanism. They provide a monitoring framework that helps establish whether policy objectives are being met, and highlight the progress towards set goals. Some examples of specific targets on this topic include quantitative objectives on health & safety indicators (i.e. accident frequency and accident severity rates), quantitative objectives on percentage of employees trained on discrimination and quantitative objectives on number of employees covered by social benefits. As policy elements, targets can be expressed in absolute or relative terms and must have a valid future deadline (i.e. by 2020 we commit to train 100% of employees on discrimination).

| Low | No conclusive information on endorsement of external initiatives or principles on labor and human rights issues | Corrective Action requested |

Actions

| Medium | No information regarding certification of a labor and human rights management system | Corrective Action requested |

| Low | Declares measures on structured social dialogue (e.g. collective agreement), but no supporting documentation available | Corrective Action requested |

Information

The company declares it has implemented actions on structured social dialogue, however no information was found on this topic in the supporting documentation.

Guidance

Some examples of actions on this topic include collective bargaining agreements on specific labor practices issues, implementation of a European Works Council and election of employee representatives.

Results

Low	No information on reporting on ratio of the annual total compensation of the highest paid individual, to the median annual total compensation for all employees	Corrective Action requested

Information

The company has not provided documents about reporting on ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees.

Guidance

There is no reporting documentation available about ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees. Annual total compensation includes salary, bonus, stock awards, option awards, non-equity incentive plan compensation, change in pension value, and nonqualified deferred compensation earnings provided over the course of a year.

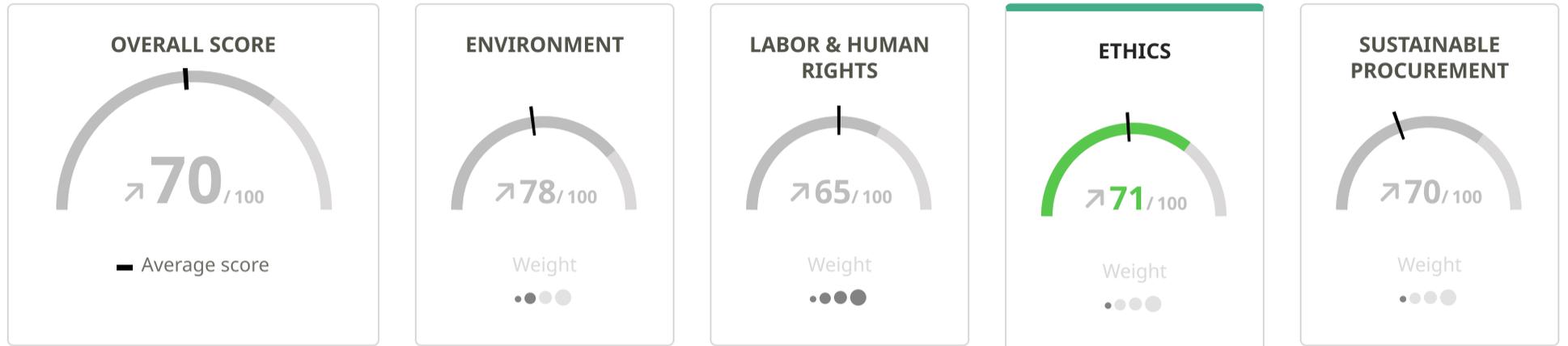|		
Low	Undertake external assurance or verification of your sustainability reporting	Corrective Action requested

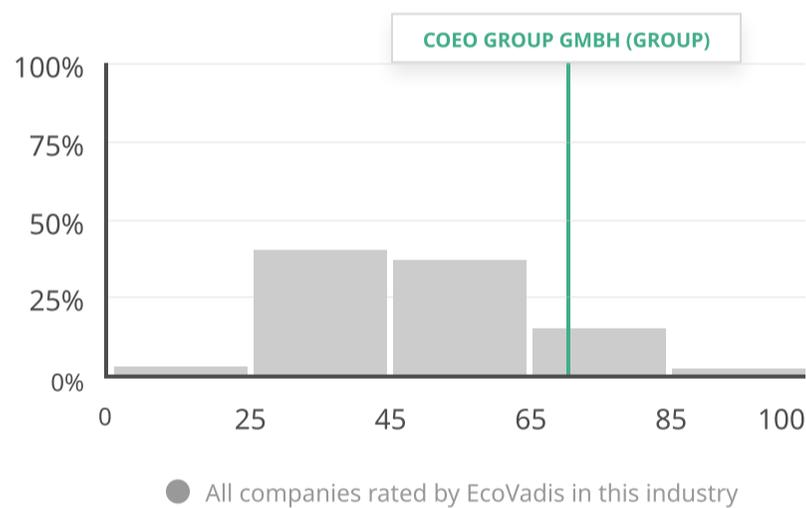|		
Low	Align your reporting with a sustainability reporting standard (such as GRI, ESRS, IFRS)	Corrective Action requested

8.ETHICS

This theme focuses primarily on corruption and bribery issues, and also takes into account anticompetitive practices and responsible information management.
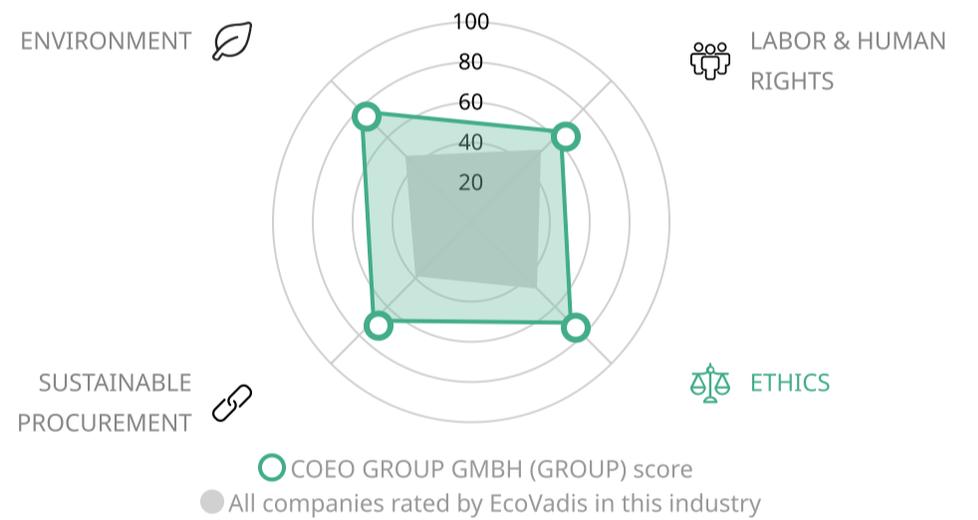
Ethics Score Breakdown

OVERALL SCORE	↗ **70** / 100
	▬ Average score

ENVIRONMENT	↗ **78** / 100
	Weight ●●○○

LABOR & HUMAN RIGHTS	↗ **65** / 100
	Weight ●●●●

ETHICS	↗ **71** / 100
	Weight ●●●○

SUSTAINABLE PROCUREMENT	↗ **70** / 100
	Weight ●●○○

Theme score distribution

COEO GROUP GMBH (GROUP)

● All companies rated by EcoVadis in this industry

Theme score comparison

ENVIRONMENT · LABOR & HUMAN RIGHTS · SUSTAINABLE PROCUREMENT · ETHICS

○ COEO GROUP GMBH (GROUP) score
● All companies rated by EcoVadis in this industry

Ethics: Activated Criteria

Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Ethics: Strengths & Improvement Areas

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. Improvement areas with ongoing corrective actions are marked with labels below.

Ethics

Weight ● ● ● ●

Strengths

Policies

Policy on fraud

Policy on conflict of interest

Disciplinary sanctions to deal with policy violations

Information

There is evidence within the supporting documentation provided that the company has implemented structured mechanisms to deal with policy violations such as disciplinary actions.

Guidance

In order to ensure the adequate implementation of business ethcis policies, companies should establish procedures to administer investigations and sanction employees for eventual violations (i.e. disciplinary measures up to and including possible termination).

Policy on information security

Information

The company has issued a formal standard policy that integrates commitments in the form of qualitative objectives on information security issues. The policy is formalized in a document such as a Code of Ethics and includes at least some organizational elements (e.g. review process, dedicated responsibilities, scope of application).

Guidance

It is imperative for companies who manage sensitive information to set commitments on the protection and responsible management of third-party data. The security of third party data encompasses the protection of customer personal identification information (PII) and the protection of third party intellectual property rights.

Policies on corruption

Information

There is a formal policy that integrates qualitative objectives/commitments on anti-corruption & bribery issues (including for example conflict of interest, fraud and money laundering) in the supporting documentation provided by the company.

Guidance

Corruption & bribery covers all forms of corruption issues at work namely extortion, bribery, conflict of interest, fraud, money laundering. A comprehensive policy is formalized in a standalone document or is part of a Code of Ethics/Conduct on the issues mentioned and incorporate as well some of the following elements: scope of application, allocation of responsibilities, quantitative objectives, and review mechanisms.

Dedicated responsibility for ethics issues

Comprehensive policies on ethics issues

Information

A comprehensive policy on business ethics issues integrates commitments and/or operational objectives on all or almost all of the main fair business practices issues a company is confronted with: namely corruption & bribery issues, and information security and responsible marketing if applicable. It is also compulsory to have additional elements such as formal mechanism to communciate on business ethics, scope of the policy's application and allocation of responsibilities, among others.

Guidance

Policies are deemed exceptional when all business ethics issues are covered by qualitative and quantitative objectives. Additionally, an exceptional policy has exhaustive organizational elements such as allocation of responsibilities, mechanisms to deal with policy violations, formal review process, communication of the policy to all employees and business partners, etc.

Actions

Whistleblower procedure for stakeholders to report information security concerns

Whistleblower procedure for stakeholders to report corruption and bribery

Incident response procedure (IRP) to manage breaches of confidential information

Awareness training to prevent information security breaches

Information

The company has delivered awareness trainings to employees on information security issues.

Guidance

Information management is the process of collecting, storing, managing and maintaining information securely in all its forms. Through the use of rigorous information management practices, companies can help maintain their credibility and confidence of consumers. Awareness or trainings on such practices are regularly conducted to ensure that employees are familiar with the company's information management policy and procedures. They may be conducted either online or in person, and should include regular testing to ensure the training effectiveness.

ISO 27001 certified (certification of information security management system)

Information

The company has provided a valid ISO 27001 certificate for at least one of its operational sites, or business units.

Guidance

ISO 27001 is an Information Security Management System (ISMS) standard from the International Standard Organization. This standard specifies the requirements for establishing, implementing, operating, monitoring, reviewing, maintaining and improving a documented Information Security Management System within the context of the organization's overall business risks (Source: ISO).

Results

Materiality analysis in sustainability reporting

Standard reporting on ethics issues

Information

The company reports, either through formal documentation or questionnaire declaration, on fair business practices including key performance indicators (KPIs), statistical figures or associated concrete actions.

Guidance

Reporting is considered standard when relevant and meaningful KPIs cover the main fair business practices issues (i.e. corruption & bribery and optionally anti-competitive practices issues and consumer/client issues such as responsible marketing & data protection), when KPIs are recent (i.e. last 2 reporting years) and regularly updated. KPIs can be sector-specific and include for instance the % of employees trained on business ethics issues, number of breaches of the Code of Ethics, and number of incidents reported through the whistle blowing procedure. Comprehensive reporting on business ethics issues will additionally have KPIs reported in a formal public document available to stakeholders, and will be aligned with external sustainability reporting standards or guidelines such as the Global Reporting Initiative.

Improvement Areas

Policies

| Low | No conclusive information on endorsement of external initiatives or principles on ethics issues | Corrective Action requested |

Actions

| High | No conclusive documentation regarding corruption risk assessments | Corrective Action requested |

Information

No company declaration and no evidence within the supporting documentation regarding the implementation of a periodic corruption & bribery risk assessments.

Guidance

Risk assessment are a formal process of evaluating and predicting the consequences (positive or negative) of a hazard and their likelihoods/probabilities. Periodic corruption and bribery risk assessments allow a company to identify potential bribery and corruption risks, rate the likely occurrence and the potential impact of the risks, select the appropriate anti-corruption controls, and develop an action plan. Such assessments ensure the presence of a strong compliance program and help to develop a more robust approach to counter bribery and corruption activities by the organization.

| High | No conclusive documentation regarding information security risk assessments | Corrective Action requested |

Information

The company did not provide document evidence to show that it conducts regular information security risk assessments.

Guidance

An information security risk assessment is carried out across a company's operations to identify risks associated with the storage or processing of third-party data. The main elements of a complete information security risk assessment are; (i) periodic review of risks (ii) presence of risks' descriptions (iii) presence of a corrective action plan. If these requirements/conditions are not met, this measure is not credited.

| Medium | No conclusive documentation on awareness training to prevent corruption and bribery | Corrective Action requested |

Information

No company declaration and no evidence within the supporting documentation regarding the implementation of awareness or training programs on anti-corruption & bribery issues for employees.

Guidance

According to the ISO 26000 guideline, ""Corruption can be defined as the abuse of entrusted power for private gain"". There are all forms of public and proprietary corruption in the workplaces such as extortion, bribery, conflict of interest, fraud, money laundering. Since corruption undermines a company's effectiveness and ethical reputation, awareness or trainings on anti-corruption & bribery issues are regularly conducted to ensure that employees are familiar with the company's policy and procedures. They may be conducted either online or in person, and should include regular testing to ensure the training effectiveness.

Low   No conclusive documentation on audits of control procedures to prevent corruption

Corrective Action requested

Information

No company declaration and no supporting documentation evidence provided on audits of internal controls relating to anti-corruption issues within the company's own operations.

Guidance

Internal controls (for example four-eyes principle, job rotations, among others) are necessary to regularly monitor the effectiveness and proper implementation of actions put in place to support anti-corruption & bribery policies. Periodic audits of those controls, done either through an external third party that performs business ethics audits or an internal audit team, are carried out to ensure their effectiveness and provide reasonable assurance that internal processes are being adhered to.

Low   No conclusive documentation on approval procedure for sensitive transactions (e.g. gifts, entertainment)

Corrective Action requested

Information

No company declaration and no evidence within the supporting documentation regarding the implementation of a verification process for sensitive transactions.

Guidance

Sensitive transactions are a broad range of business dealings which involve higher ethics-related risks. Some examples include (non-exhaustive) gifts, travel arrangements and other types of hospitality, which are common in the business world, but may in fact constitute unethical or even illegal kickbacks, bribes or payoffs to influence decision affecting a company's operations, etc. Such transactions also comprise facilitation payments which are usually made with the intention of expediting an administrative process and may be considered as a form of corruption. As such, a verification procedure should be put in place to review and approve any sensitive transactions made by the company.

Low   No conclusive documentation regarding an anti-corruption due diligence program on third parties

Corrective Action requested

Information

No company declaration and no evidence within the supporting documentation regarding the implementation of systematic compliance and due-diligence measures when dealing with third-party intermediaries (i.e. commission agents, brokers, sales representatives, distributors, contractors, customs brokers, consultants) acting on its behalf.

Guidance

Provisions in key international laws hold companies liable for corruption related misconduct committed in the context of their relationships with third parties (i.e. their agents, consultants, suppliers, distributors, joint-venture partners, or any individual or entity that has some form of business relationship with the organization). Given the risk exposures caused by third-parties, it is important that companies have adequate due diligence procedures in place. Due diligence is the process of gathering independent information to gain an understanding of the risks associated with a third party and visibility of its compliance management systems which address these risks. It can involve background checks and screenings of third party by means of sanction lists, tracking adverse media reports and identifying links to politically exposed persons, assessments of third parties on their own ethics & compliance programs and risk controls. Companies should provide documentation of their procedures that demonstrate how these due diligence efforts are undertaken.

Results

Low   Undertake external assurance or verification of your sustainability reporting
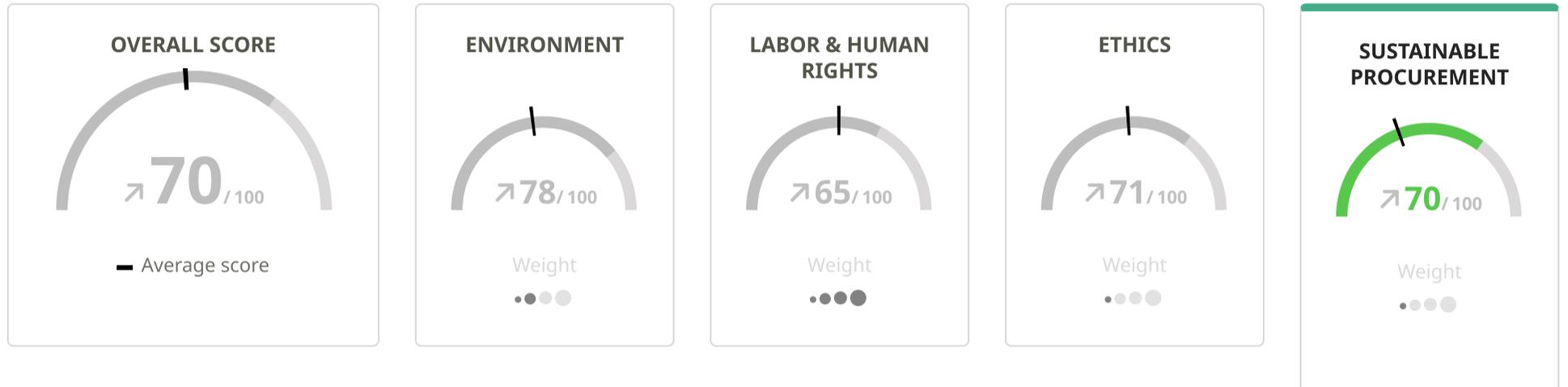
Corrective Action requested

Low   Align your reporting with a sustainability reporting standard (such as GRI, ESRS, IFRS)   Corrective Action requested
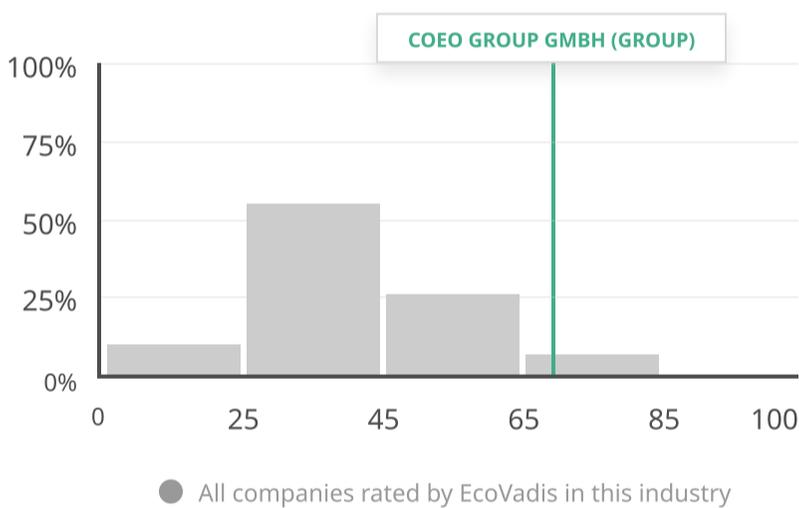
9.SUSTAINABLE PROCUREMENT

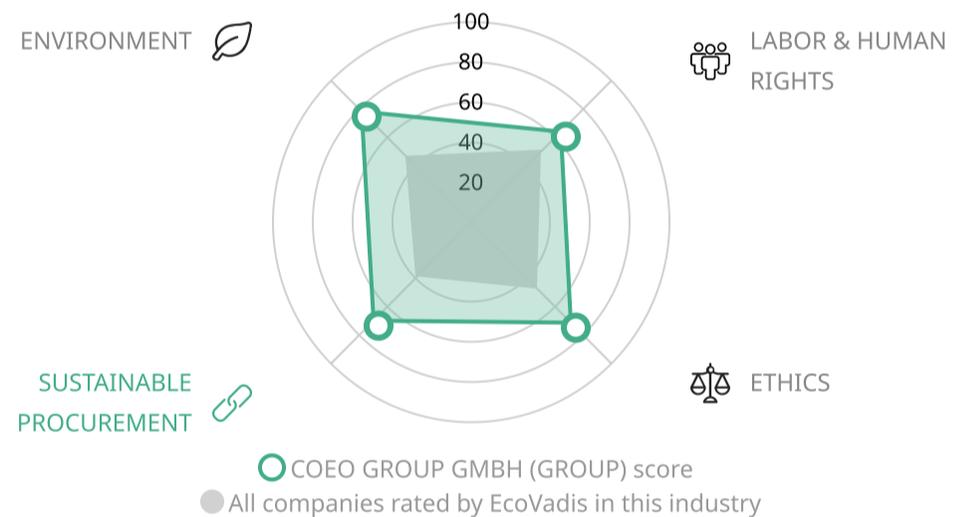This theme focuses on both social and environmental issues within the company supply chain.

Sustainable Procurement Score Breakdown

OVERALL SCORE	ENVIRONMENT	LABOR & HUMAN RIGHTS	ETHICS	SUSTAINABLE PROCUREMENT
↗ **70** / 100	↗ **78** / 100	↗ **65** / 100	↗ **71** / 100	↗ **70** / 100
▬ Average score	Weight ••○○	Weight •••●	Weight •••○	Weight •••○

Theme score distribution

● All companies rated by EcoVadis in this industry

COEO GROUP GMBH (GROUP)

Theme score comparison

ENVIRONMENT

LABOR & HUMAN RIGHTS

SUSTAINABLE PROCUREMENT

ETHICS

○ COEO GROUP GMBH (GROUP) score
● All companies rated by EcoVadis in this industry

Sustainable Procurement: Activated Criteria

Because the questionnaire is customized by industry, size and location, not all 21 criteria are activated for every company and some criteria are weighted more heavily than others.

Sustainable Procurement: Strengths & Improvement Areas

The Corrective Action Plan is a collaborative feature designed to support companies' performance improvement. It enables companies to build an improvement plan online, communicate planned and completed corrective actions and share feedback. Improvement areas with ongoing corrective actions are marked with labels below.

Sustainable Procurement

Weight ● ● ● ●

Strengths

Policies

Comprehensive sustainable procurement policies on both social and environmental factors

Information

The company has issued a comprehensive policy that integrates commitments, qualitative and quantitative objectives on the management of its sustainable procurement issues.

Guidance

The existing policy covers both environmental and social issues that the company may impact through its procurement strategy. Policies are deemed exceptional when they integrate not only qualitative but also quantitative operational objectives on all material sourcing risks the company faces, in addition to the following organizational elements: regular review mechanisms, a scope of application, the allocation of responsibilities, and communication of the policy to all stakeholders.

Actions

Supplier sustainability code of conduct in place

Information

The company has provided formalized documents that demonstrate evidence of a supplier CSR code of conduct in place.

Guidance

There is evidence of a separate supplier code of conduct document that outlines the company's expectations for their suppliers to follow in order to be socially and environmentally responsible.

On-site audits of suppliers on environmental and social issues

Information

The company has provided formalized documents that demonstrate on-site audits of suppliers on environmental or social issues.

Guidance

There is evidence of employee instructions or operational process relating to on-site audits of the company's suppliers, unannounced or announced, to identify non-conformances to the mandatory sustainability requirements.

Supplier assessment on environmental and social practices

Information

The company has provided formalized documents that demonstrate evidence of a supplier assessment (e.g. questionnaire) on environmental or social practices.

Guidance

There is evidence of a questionnaire-based review of a supplier's sustainability practices which is remote either done by a third party or directly by the supplier without verification (i.e. self-assessment).

Risk assessment of adverse sustainability impacts in the supply chain

Information

The company has provided formalized documents that demonstrate evidence of a CSR risk analysis process to identify which suppliers, products or purchasing categories expose the company to sustainability risks.

Guidance

There is evidence of a process to identify which suppliers, products or purchasing categories expose the company to sustainability risks. The result of this risk analysis demonstrates evidence of consideration whether further action should be taken on a particular supplier, product or purchasing category.

Results

Materiality analysis in sustainability reporting

Improvement Areas

Actions

<table>
<tr><td>High</td><td>No conclusive documentation on the integration of social and environmental clauses into supplier contracts</td><td>Corrective Action requested</td></tr>
</table>

Information

The company lacks evidence of formalized documents that demonstrate the integration of social or environmental clauses into supplier contracts.

Guidance

There is no conclusive evidence of provisions/clauses in business contracts that cover labor practices and human rights issues such as good working conditions, health and safety precautionary measures, anti-discrimination/anti-harassment measures and/or environmental issues such as energy consumption and GHG emissions reduction, biodiversity, or waste management initiatives which are not directly connected to the contract subject matter with the aim to set the expectations on sustainability.

<table>
<tr><td>Medium</td><td>No conclusive documentation on the training of buyers on social and environmental issues within the supply chain</td><td>Corrective Action requested</td></tr>
</table>

Information

The company lacks evidence of formalized documents that demonstrate training of buyers on social and environmental issues within the supply chain.

Guidance

There is no conclusive evidence of training of the company's procurement professionals on sustainable purchasing to ensure understanding of social and environmental issues and their integration into the procurement function. This can be demonstrated through training programs such as training progress reports, certificates of completion with company name or training materials.

Results

<table>
<tr><td>High</td><td>Insufficient reporting on sustainable procurement issues</td><td>Corrective Action requested</td></tr>
</table>

<table>
<tr><td>Low</td><td>No information on reporting on total gross Scope 3 upstream GHG emissions</td><td>Corrective Action requested</td></tr>
</table>

Information

The company did not provide valid reporting on its total gross Scope 3 upstream Greenhouse Gases (GHG) emissions.

Guidance

"There is no valid reporting available on the company's total gross Scope 3 upstream GHG emissions in the provided documents. Scope 3 upstream GHG emissions occur during the production of goods or services that the company purchases or uses. The company should provide a gross reporting value which comprises of relevant Scope 3 GHG emissions in Category 1-8. For further information refer to the Greenhouse Gas Protocol (https://ghgprotocol.org/scope-3-calculation-guidance-2#supporting-documents)."

| Low | Undertake external assurance or verification of your sustainability reporting | Corrective Action requested |

| Low | Align your reporting with a sustainability reporting standard (such as GRI, ESRS, IFRS) | Corrective Action requested |

10. 360° WATCH FINDINGS

18 May 2025 |

Impact on Score
Neutral →
valid from 24 Jul 2025 to 18 May 2030

No records found for this company on Compliance Database

🌿 Environment   👥 Labor & Human Rights   ⚖️ Ethics   🔗 Sustainable Procurement

360° Watch Findings comprise relevant public information about companies' sustainability practices that have been identified via more than 10,000 data sources (including NGOs, press and trade unions). 360° Watch Findings are incorporated into the EcoVadis assessment and can have positive, negative or no score impact.

EcoVadis is connected to the following international sources:

- Sustainability networks and initiatives (e.g. AccountAbility, Business for Social Responsability, CSR Europe)
- Trade unions and employers' organizations
- International organization (e.g. United Nations, European Court of Human Rights, Global Compact, International Labor Organization, World Bank)
- NGOs (e.g. China Labor Watch, Greenpeace, WWF, Movimento Difesa del Cittadino)
- Research institutes and specialized press (e.g. CSR Asia, Blacksmith Institute, Corpwatch)

11. SPECIFIC COMMENTS

Additional comments from our analysts pertaining to the assessment.

Specific comments

💬 No records found in third party risk and compliance database.

💬 Since the last assessment, the overall score has increased thanks to the implementation of additional measures.

💬 Since the last assessment the overall score has increased thanks to the provision of new sustainability certifications.

💬 The company demonstrates an advanced management system on sustainable procurement.

💬 The company demonstrates an advanced management system on ethics issues.

12. CONTACT US

Any questions or need help? Visit our Help Center at support.ecovadis.com

APPENDIX:

INDUSTRY RISK PROFILE

Discover the primary sustainability risks, regulations, hot topics and best practices related to specific industries.

EcoVadis determines industry based on the International Standard Industrial Classification of All Economic Activities (ISIC), which is a compilation of all global economic activities published by the United Nations Statistical Commission. Its main purpose is to provide a set of activity categories that can be utilized for the collection and reporting of statistics according to such activities.

It is possible that a company has operations in more than one industry. In these cases, EcoVadis classifies companies based on their main area of operation, as determined by sustainability risk and/or total revenue.

CRITERIA ACTIVATION BY THEME:

Discover the primary sustainability risks, regulations, hot topics and best practices related to specific industries.

Environment

Medium	Energy consumption & GHGs
Non-activated	Water
Non-activated	Biodiversity
Non-activated	Air Pollution
Medium	Materials, Chemicals & Waste
Non-activated	Product Use
Non-activated	Product End-of-Life
Non-activated	Customer Health & Safety
Medium	Environmental Services & Advocacy

Labor & Human Rights

Medium	Employee Health & Safety
Medium	Working Conditions
Medium	Social Dialogue
Medium	Career Management & Training
Non-activated	Child Labor, Forced Labor & Human Trafficking
High	Discrimination & Harrassment
Non-activated	External Stakeholder Human Rights

Ethics ⚖️

Medium	Corruption
Non-activated	Anticompetitive Practices
Medium	Responsible Information Management

Sustainable Procurement 🔗

| Medium | Supplier Environmental Practices |
| Medium | Supplier Social Practices |

KEY SUSTAINABILITY ISSUES

Find qualitative explanations of the key sustainability issues and risk associated with Activities of collection agencies and credit bureaus

🌿 Environment

Importance	Sustainability issue
Medium	Energy consumption & GHGs

Definition

Energy consumption (e.g. electricity, fuel, renewable energies) used during operations and transport. Greenhouse gases direct and indirect emissions including CO2, CH4, N2O, HFC, PFC and SF6. Also includes production of renewable energy by the company.

Industry issues

The major source of energy consumption and GHG emissions in the sector is that of the daily operation of offices. According to IEA, about 60% of global energy consumption in buildings comes from heating and cooling. This shows the positive impact that upgrading air-conditioning equipment and altering building designs can have on the energy performance of offices (1). Changing light fixtures to more efficient models is also highly recommended as efficient lighting also has the significant potential to reduce energy consumption (1). Examples of OECD countries, where early investments in such technology mostly happens, shows that these investments pay off their initial investment in the long to medium run (1). Companies in this sector that own data centers must also consider the energy consumption of these facilities. Data centers require constant temperature regulation and ongoing electricity use. Best practices for reducing the energy use of data centers includes the use of "free cooling" (the use of outside air to cool) (2), green building design, and the choice of the location of the data centers (2).

Non-activated	Water

Non-activated	Biodiversity

Non-activated	Air Pollution

Medium	Materials, Chemicals & Waste

Definition

Consumption of all types of raw materials and chemicals. Non-hazardous and hazardous waste generated from operations. Also includes air emissions other than GHG (e.g. SOx, NOx).

Industry issues

The main issue for this sector regarding Materials, Chemicals & Waste is waste management. Of particular concern is paper and cardboard, which makes up about 76% of the total waste emitted from commercial offices (3). An effective waste management program should include prevention (reduction), reuse, recycling, recovery, and disposal (4)(5). Companies should establish their waste management systems following this hierarchy. The first step in waste management is prevention. Measures to reduce paper waste include limiting the printing jobs by utilizing digital devices and raising awareness among employees. For reuse and recycling, recycling points can be set up on-site. However, third parties may need to be contracted to collect and properly dispose of the waste, depending on the services provided by local municipalities.

Noteworthy practices

* "No Waste November" Program

http://www.tcs.com/about/corp_responsibility/cs-report/Documents/GRI-2013-Sustainability-Report-271014.pdf

p73: "No Waste November" Program Each centre identified how they could support this campaign. Where recycling banks were already in place, better signage was provided and "which bin" drop in sessions were organised. All printers were set to duplex printing mode only. The TCS Leamington Spa office replaced the paper cups with ceramic mugs and all the other TCS London offices replaced the under the desk bins with communal recycling banks. The campaign was brought to life with visual diplay sculpt

Non-activated	Product Use
Non-activated	Product End-of-Life
Non-activated	Customer Health & Safety
Medium	Environmental Services & Advocacy

Definition

Programs implemented to promote the sustainable consumption of their own products or services among their customer base. This criteria includes the positive/negative indirect impacts of the use of products and services.

Industry issues

Companies today are expected to help clients and customers to use their services in a sustainable manner. In this sector, the provided services range from bill and debt collection to the provision of information related to creditworthiness of individuals and businesses to other organizations. One way to help customers to make sustainable use of these services is to conduct business online, decreasing the travel and materials required for in-person service. Companies can encourage clients and customers to use online service in several ways. First, companies can offer services which are "digital by default" (7). These services are designed in such a way that customers naturally choose online service as it is so compelling to do so (7). Second, companies can give incentives to customers who choose online options, for example by giving monetary benefits. By providing services online, companies can expect a reduction in costs as well as a reduced environmental footprint from customer activities.

Labor & Human Rights

Importance	Sustainability issue
Medium	Employee Health & Safety

Definition

Deals with health and safety issues encountered by employees at work i.e. during operations and transport. Includes both physiological and psychological issues arising from, among others, dangerous equipment, work practices and hazardous substance.

Industry issues

Health and safety risks are present in every sector. Failing to manage these risks can result in lower productivity and higher employee turnover rate. According to the ILO, one of the main health and safety risks in office work is psychological and physical stress (8). Psychological stress can derive from interactions with individuals, pressure, long working hours, and other issues concerning stress and mental well-being. Offering counseling services as needed can be an effective counter measure to stress and related problems. As far as physical threats, ergonomics is a top priority. Employees who work for 7 hours or more a day in the same posture can develop serious health issues. To avoid these issues, companies can start by increasing awareness among employees and offering training.

Medium	Working Conditions

Definition

Deals with working hours, remunerations and social benefits granted to employees.

Industry issues

Providing good working conditions benefits both the company and its employees. Some surveys estimate that more than 70% of workers in the US consider social benefits to be a key incentive to stay with employers, which shows the importance of investments in working conditions in order to reduce employee turnover (9). Additionally, companies should implement measures to allow employees to work flexibly, for example by establishing flexible working time policies or allowing working from home days. As a recent study by PwC shows, 64% of Millennials (and 66% of non-Millennials) would like to occasionally work from home (10). Companies can use regular employee satisfaction surveys to identify and monitor human capital management needs.

Medium	Social Dialogue

Definition

Deals with structured social dialogue i.e. social dialog deployed through recognized employee representatives and collective bargaining.

Industry issues

Social dialogue though work councils and labor unions can be effective for assisting companies in identifying human capital management needs, including in areas such as wages, benefits and skills development training. A vast majority of ITUC's 2014 respondents believe that workplaces with unions provide better wages, working conditions and safety - evidence of the impact that advanced social dialogue has in reinforcing human capital management (11). Given the importance of social dialogue in helping to establish policies and procedures that promote both employer and employee interests, companies should work to promote collective bargaining. Collaboration with work councils, labor unions, or worker representatives can be leveraged to address working conditions, remuneration, skills development and occupational health and safety needs. In countries where union membership is not permitted, or is insufficient due to low member rates, companies should establish alternative modes of social dialogue that promote worker interests.

Medium   Career Management & Training

Definition

Deals with main career stages i.e. recruitment, evaluation, training and management of layoffs.

Industry issues

When managing industrial operations in less developed countries with lower educational rates, companies can leverage occupational skills development training to fill the skills gap while reinforcing occupational safety training efforts in sectors that rely on heavy machinery usage. Estimates show that companies with mature human capital management programs have 10-30% fewer accident rates[12]. Workers in low skilled positions should also be provided with basic skills development that can provide them with access to additional functional areas, thereby preventing functional redundancy and meeting employee human development needs. Occupational skills development programs can benefit companies across all functional areas, and should therefore be embedded throughout all operations. To take advantage of the benefits provided by a skilled workforce, companies should develop and implement occupational training and development programs across all operations. Ongoing employee evaluations accompanied by continuous feedback should be deployed to identify skills that enable companies to place employees in positions that reflect their skill levels, allowing for promotions as skill levels increase. Lastly, Companies should ensure that, when necessary, workers required to perform redundant tasks are helped to access other functional areas through training. Occupational skills development programs can benefit companies across all functional areas, and should therefore be embedded throughout all operations.

Non-activated   Child Labor, Forced Labor & Human Trafficking

High   Discrimination & Harrassment

Definition

Deals with discrimination and harassment prevention at the workplace. Discrimination is defined as different treatment given to people in hiring, remuneration, training, promotion, termination; based on race, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation or age. Harassment may include physical, psychological and verbal abuse in the work environment.

Industry issues

In an increasingly global economy, it is key that companies take a firm non-discrimination stance to attract and retain a competent and stable workforce. Research from the ILO indicates that women are paid, on average, 70%-90% of the salaries received by their male counterparts, and gay employees receive 30% less than non-gay workers (13). While most countries have laws prohibiting discrimination, differences exist in their level of enforcement and the scope of racial and social groups covered by their legislation, making it a strategic necessity for companies to establish internal policies that promote these efforts. Many of the world's biggest and most successful companies have advanced diversity strategies, including in respect of LGBT individuals. Nearly 90% of Fortune 500 companies prohibit discrimination based on sexual orientation and gender identity, and almost 60% of them extend benefits to the same-sex partners of their employees (14). Companies should establish internal measures that reinforce a non-discrimination policy. Training for all managers with authority over recruitment, training, and promotions should be implemented across all operations. Human resources personnel should perform frequent internal salary audits to determine where wage gaps exist. Employee resource or support groups can allow employees to share experiences related to professional integration and networking. Lastly, an effective grievance mechanism should be available to all employees to report concerns about, or violations of, the anti-discrimination policy.

Noteworthy practices

Supporting Women and Working Parents

http://www.csrwire.com/press_releases/29714-PricewaterhouseCoopers-Named-One-of-Best-Companies-for-Multicultural-Women

PwC supports women and working parents through numerous initiatives, including: 1. Mentor Moms Connects new mothers or mothers-to-be with an experienced PwC mom in their regional office. The program is designed to "share the best of both worlds" by providing support and guidance about the transition from maternity leave back to work. 2. Full Circle Allows people, especially women, to take up to five years away from the firm to devote themselves to full-time parenting or other dependen

Non-activated   External Stakeholder Human Rights

⚖️ Ethics

Importance   Sustainability issue

Medium   Corruption

Definition

Deals with all forms of corruption issues at work, including among other things extortion, bribery, conflict of interest, fraud, money laundering.

Industry issues

Corruption distorts fair markets and exposes companies to financial penalties when companies violate The Foreign Corrupt Practices Act and the UK Bribery Act. FCPA risks take different forms depending on the nature, scope and location of a company's international activity. To minimize corruption risks, companies should implement a risk-based due diligence procedure to identify opportunities or situations where corrupt transactions are possible. It is important that companies identify anti-corruption training needs in order to keep employees abreast on the regional or sector environment that exposes them to potential risks. Lastly, companies must document and maintain detailed records of all due diligence measures in order to minimize liability in the event that the company is implicated in corruption investigations involving internal employees or third-party relationships.

Non-activated   Anticompetitive Practices

Medium   Responsible Information Management

Definition

Deals with third-party data protection and privacy which encompasses the protection of customer personal identification information (PII) and third party intellectual property rights.

Industry issues

Although information security is important for every sector in this digitalized era, information security is one of the most material issues for this sector as companies working in this area deal with vast amounts of confidential information on individuals and businesses. The risk of fraud or data hacking is thus very high in this sector. Over 95% of all incidents investigated involve "human error" as a contributing factor according to IBM.(21) The most common human error is opening phishing emails or unsafe URLs.(19) This human error is, however, avoidable. Companies should train employees on a regular basis on information security management. To help prevent human errors, companies can also utilize technologies that allow for monitoring and alert systems.

Sustainable Procurement

Importance	Sustainability issue

Medium Supplier Environmental Practices

Definition

Deals with environmental issues within the supply chain i.e. environmental impacts generated from the suppliers and subcontractors own operations and products.

Industry issues

Environmental impacts originating in a companies' supply chain can be far larger than the impact that companies themselves generate. Hence, managing the environmental impacts from supply chains is often as important as managing the impacts generated from internal operations. Environmentally-friendly procurement measures includes the purchasing of products with a smaller environmental impact (i.e. recycled paper, energy efficient equipment etc.) and the purchasing of services or products from suppliers who operate in an environmentally-friendly way (i.e. supplier with environmental management system etc.). Companies should consider assessing the environmental management systems of their suppliers and taking corrective actions or implementing capacity building programs when the situation is unsatisfactory.
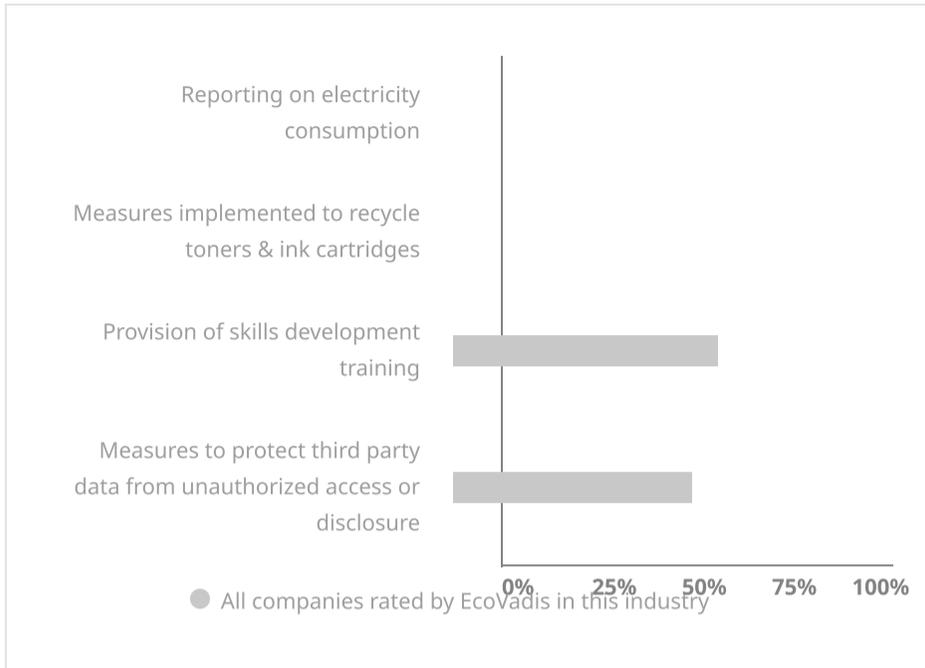
Medium Supplier Social Practices

Definition

Deals with labor practices and human rights issues within the supply chain i.e. labor practices and human rights issues generated from the suppliers and subcontractors own operations or products.
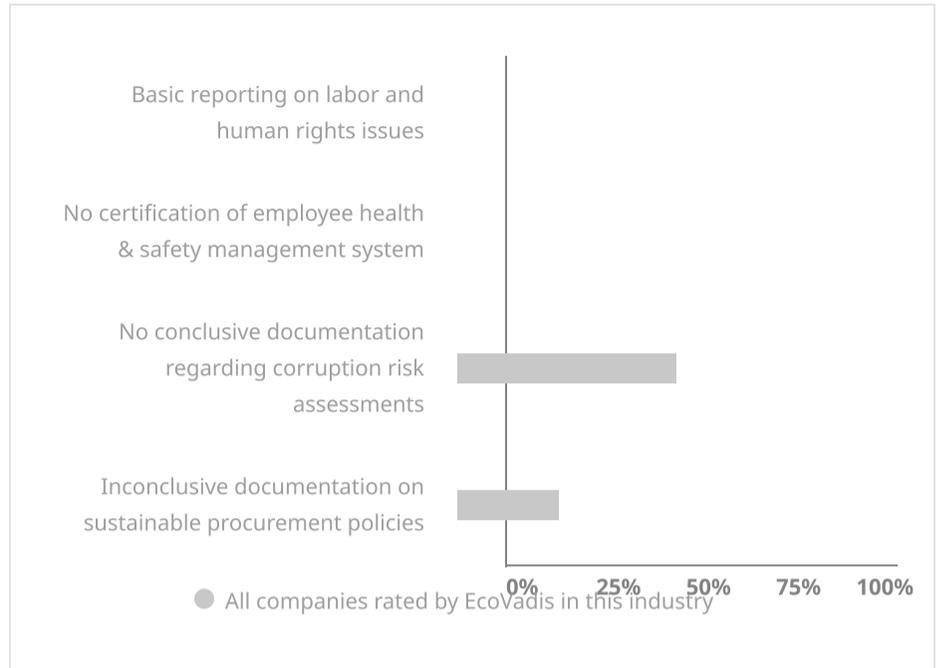
Industry issues

To prevent supply disruptions and potentially costly litigation, companies should work to embed human rights, human capital management, and business ethics commitments throughout their supply chain operations. Supply Chain risk management efforts should focus on fundamental human rights for internal and external stakeholders, and working conditions and fair business practices. A majority of ITUC's respondents believe that workers' rights throughout the value chain are not sufficiently respected, a figure that reflects a significant level of risk for buyers if large scale worker strikes prevent operations.(16) Legislation has now been introduced or enacted in a handful of countries, requiring companies to report on conflict mineral sourcing and due diligence measures to prevent human rights abuses. Corruption increases procurement costs by an estimated 25%, making the prevention of supply chain corruption and bribery a strategic must.(17) Under the FCPA and UK Bribery Act companies are exposed to additional financial and criminal penalties for supplier bribery accusations, a fact that is reinforced by 90% of FCPA financial and criminal settlements involved third parties.(18) In accordance with the UN Guiding Principles on Business and Human Rights, social impact assessments used to assess impacts across a company's operations should be extended to supply chain operations. Companies should develop and implement due diligence procedures, to include supply chain mapping, risk assessments, and on-site audits. Companies should also establish contract provisions detailing supplier expectations regarding human rights protections and, when possible, integrate whistle-blowing procedures on the supplier behalf and capacity building to strengthen their understanding and capabilities. To minimize liability for supplier corruption, companies should implement a risk-based due diligence procedure to identify suppliers at greatest risk of being accused of such transactions.

Key industry Strengths

Reporting on electricity
consumption

Measures implemented to recycle
toners & ink cartridges

Provision of skills development
training

Measures to protect third party
data from unauthorized access or
disclosure

0% 25% 50% 75% 100%

● All companies rated by EcoVadis in this industry

Key industry Improvement Areas

Basic reporting on labor and
human rights issues

No certification of employee health
& safety management system

No conclusive documentation
regarding corruption risk
assessments

Inconclusive documentation on
sustainable procurement policies

0% 25% 50% 75% 100%

● All companies rated by EcoVadis in this industry

Sustainability KPIs Overview

KPI	All companies rated by EcoVadis in this industry
Audit or assessment of suppliers on CSR issues	36%
Carbon disclosure project (CDP) respondent	10%
Global Compact Signatory	13%
Grievance mechanism or whistleblowing procedure in place	33%
ISO 14001 certified (at least one operational site)	36%
ISO 45001 certification or equivalent (at least one operational site)	23%
Policy on sustainable procurement issues	39%
Reporting on energy consumption & GHGs	50%
Reporting on health & safety indicators	36%

Main Regulations and Initiatives

GRI - Logistics & Transportation sector supplement, Pilot Version 1.0 - May 2006

http://www.globalreporting.org/ReportingFramework/SectorSupplements/LogisticsAndTransportation/LogisticsAndTransportation.htm

The Logistics and Transportation Sector Supplement addresses the key sustainability issues for this sector. It has been designed for general use by companies operating within the sector using different means of transportation.

All themes

ISO 26000 - Social responsibility

http://www.iso.org/iso/home/standards/iso26000.htm

ISO 26000:2010 provides guidance on how businesses and organizations can operate in a socially responsible way. It helps clarify what social responsibility is, helps businesses and organizations translate principles into effective actions and shares best practices relating to social responsibility, globally. It is aimed at all types of organizations regardless of their activity, size or location.

All themes

OECD Guidelines for Multinational Enterprises

http://mneguidelines.oecd.org/guidelines/

The OECD Guidelines for Multinational Enterprises are recommendations addressed by governments to multinational enterprises operating in or from adhering countries. They provide non-binding principles and standards for responsible business conduct in a global context consistent with applicable laws and internationally recognised standards. The Guidelines are the only multilaterally agreed and comprehensive code of responsible business conduct that governments have committed to promoting.

All themes

The ISO 27000 family

http://www.iso.org/iso/home/standards/management-standards/iso27001.htm

The ISO 27000 family of standards helps organizations keep information assets secure. Using this family of standards will help organization manage the security of assets such as financial information, intellectual property, employee details or information entrusted to you by third parties.

Ethics

Carbon disclosure project

https://www.cdp.net

CDP is an international, not-for-profit organization providing the only global system for companies and cities to measure, disclose, manage and share vital environmental information.

Environment

United Nations Global Compact

https://www.unglobalcompact.org/

United Nations Global Compact is the world's largest corporate sustainability initiative, which asks companies to align strategies and operations with universal principles on human rights, labour, environment and anti-corruption, and take actions that advance societal goals.

All themes

ISO 14000 - Environmental management

http://www.iso.org/iso/iso14000

The ISO 14000 family of standards provides practical tools for companies and organizations of all kinds looking to manage their environmental responsibilities.

Environment

The United Kingdom Bribery Act 2010

http://www.legislation.gov.uk/ukpga/2010/23/contents

Regulatory

The Bribery Act 2010 was introduced to update and enhance UK law on bribery including foreign bribery. It is now among the strictest legislation internationally on bribery. Notably, it introduces a new strict liability offence for companies and partnerships of failing to prevent bribery.

Ethics

The United States Foreign Corrupt Practices Act of 1977

https://www.justice.gov/criminal-fraud/foreign-corrupt-practices-act

Regulatory

Foreign Corrupt Practices Act of 1977 prohibits the payment of bribes to foreign officials to assist in obtaining or retaining business. The FCPA can apply to prohibited conduct anywhere in the world and extends to publicly traded companies and their officers, directors, employees, stockholders, and agents.

Ethics

International Labour Organization Declaration on Fundamental Principles and Rights at Work 1998

http://www.ilo.org/declaration/thedeclaration/textdeclaration/lang--en/index.htm

Regulatory

Adopted in 1998, the Declaration commits Member States to respect and promote principles and rights in four categories, whether or not they have ratified the relevant Conventions. These categories are: freedom of association and the effective recognition of the right to collective bargaining, the elimination of forced or compulsory labour, the abolition of child labour and the elimination of discrimination in respect of employment and occupation.

Labor & Human Rights

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