

Corporate social responsibility in northern Québec



A practical guide for large companies



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CONTENTS

2	Acknowledgements
6	Introduction
9	Section 1: CSR in 2 diagrams
12	Section 2: The top 4 benefits of CSR
14	2.1 CSR as a positive signal to the investment market and banks
15	2.2 The strong link between CSR and social licence to operate
17	2.3 CSR increases operational efficiency
18	2.4 CSR as a source of strategic advantages and qualification
19	Section 3: More than 40 examples of CSR actions
20	3.1 Examples of business CSR practices within the economics component
22	3.2 Examples of CSR business practices within the governance component
23	3.3 Examples of CSR business practices within the work life component
24	3.4 Examples of CSR business practices within the territorial component
26	3.5 Examples of CSR business practices within the environmental component
28	Section 4: CSR implementers and success factors
29	4.1 People who implement CSR
30	4.2 Success factors of a CSR approach
31	Section 5: A roadmap to CSR
34	5.1 Assess the current situation
35	5.2 Select priority goals
36	5.3 Establish the action plan
40	5.4 Implement
42	5.5 Evaluate and report
45	Conclusion

47	The CSR toolbox
48	Tool 1: Glossary
49	Tool 2: CSR in two diagrams and ten examples
51	Tool 3: Stakeholder identification and engagement
53	Tool 4: Recommendations for a successful CSR approach
55	Tool 5: Data collection for diagnostics
56	Tool 6: Diagnostics for each component
62	Tool 7: Compilation of diagnostics for each component
64	Tool 8: Strategic analysis of diagnostic results
66	Tool 9: Relevance test
69	Tool 10: Meeting agenda for choosing priority goals
70	Tool 11: Examples of practices to explore and possible CSR actions
73	Tool 12: Questions to establish the feasibility of a CSR action
74	Tool 13: Details on co-ordination tasks
75	Tool 14: Assessment of the approach
77	Tool 15: List of additional CSR resources
80	References

Boxes

17	Box 1: Examples of CSR benefits for operational efficiency
37	Box 2: Examples of companies working together to innovate
38	Box 3: Incorporating CSR approaches into core values at IKEA
41	Box 4: Example of a follow-up mechanism
51	Box 5: Stakeholder Identification at Orano Mining
68	Box 6: Determining issue relevance for prioritizing goals at CNOOC

Tables

34	Table 1: Diagnostic steps and available tools
35	Table 2: Steps to select priority goals and available tools
36	Table 3: Steps to establish the action plan and available tools
40	Table 4: Steps to implement the action plan and available tools
42	Table 5: Steps to assess and report, with available tools
43	Table 6: Actions to take based on whether goals are met
52	Table 7: Stakeholder identification and analysis
53	Table 8: Examples of activities to implement the key action
54	Table 9: Examples of actions to take to implement the key action
54	Table 10: Examples of steps to take to apply the key action
74	Table 11: Co-ordination items
75	Table 12: Aspects of the assessment and related questions

Figures

10	Figure 1: Designing CSR as two contributing forces
11	Figure 2: The 5 components of CSR
32	Figure 3: CSR Roadmap

INTRODUCTION

Economic development in northern Québec must take into account its communities and the environment.

Photo Credit: Philippe Cantin

The Gouvernement du Québec, through the Société du Plan Nord and the Ministère de l'Économie et de l'Innovation, mandated the Réseau entreprise et développement durable (REDD) to develop a guide on corporate social responsibility (CSR). This guide was created for large companies operating in the north of the province, beyond the 49th parallel.

CSR is a concept that emerged around 1950 in business circles and business schools in the United States. Since then, CSR has been adopted on all continents, and many governments support its principles. This guide follows the definition below:

Corporate social responsibility (CSR) holds that businesses should assume, out of social consciousness or moral necessity, responsibility for the impact of their activities on the community by taking the initiative to incorporate social, environmental, and economic considerations into their values, culture, decision-making processes, strategies, business activities, and stakeholder relations.¹

CSR is a way for companies to contribute positively to society and the sustainable development of communities. CSR principles recommend being open to stakeholders and fostering good relations with communities affected by the company's projects.

CSR is a concept that encompasses many elements. For ease of understanding, these elements have been grouped in this guide into five distinct components:



¹ Translated from: http://www.granddictionnaire.com/ficheOqJf.aspx?Id_Fiche=8357592.

Who is the guide for?

This guide is intended for large enterprises operating in the northern region of Québec, mainly companies from the mining and forestry sectors, and any other projects that have a significant impact on communities.

Corporate executives and those interested in business strategy issues will want to focus on Sections 1 and 2. The examples in Section 3 may also be of relevance to them.

All those who wish to participate in the implementation of CSR practices will want to pay attention to Sections 3 to 5 and the Toolkit.

What is in this guide?

Section 1: CSR in 2 diagrams.

Section 2: The top 4 benefits of CSR.

Section 3: More than 40 examples of CSR actions.

Section 4: CSR implementers and success factors.

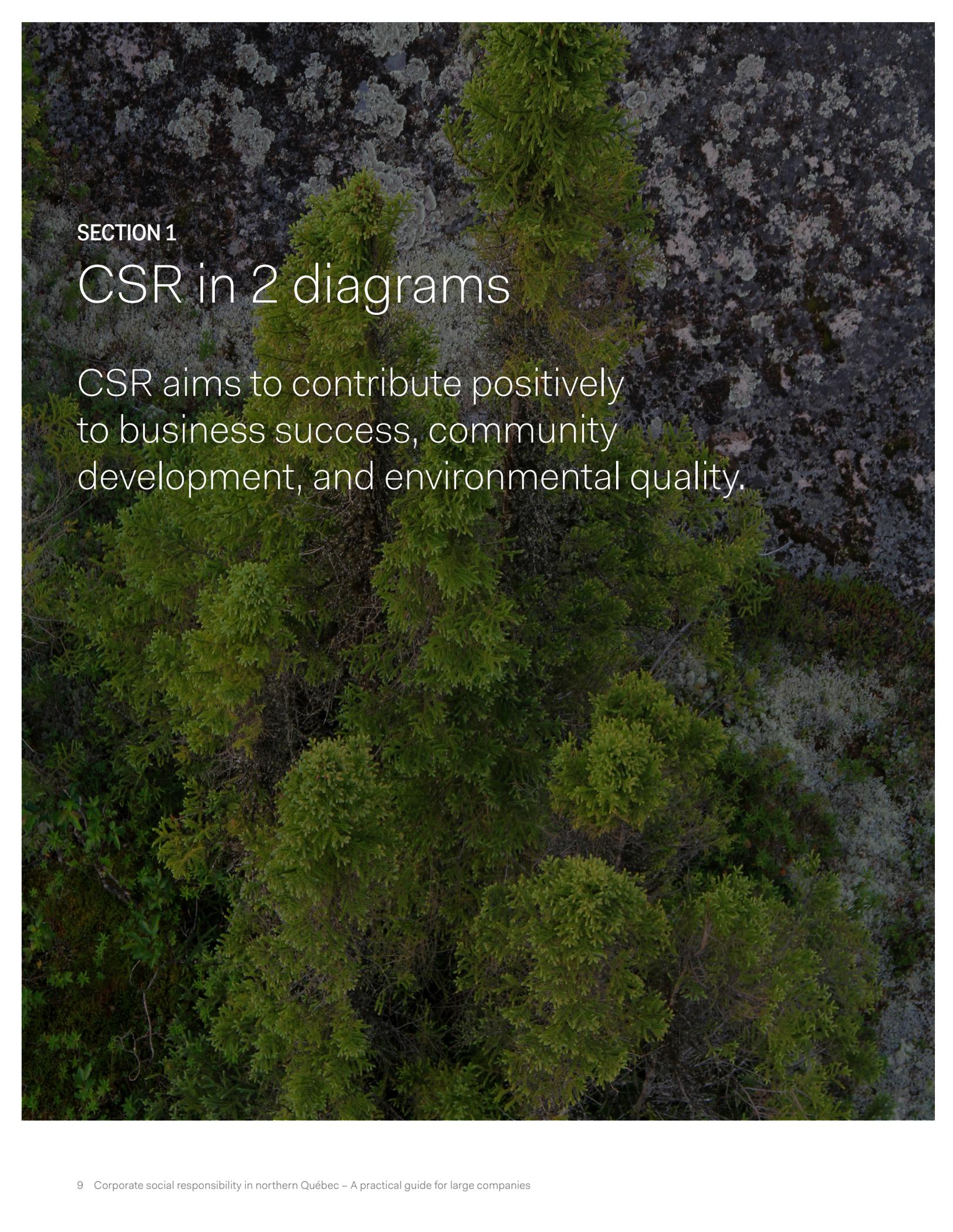
Section 5: A roadmap to CSR.

Conclusion

Toolkit: 15 tools for implementing CSR, including:

- Glossary (Tool 1)
- Pamphlet – CSR in 2 diagrams and 10 examples (Tool 2)
- Recommendations for a successful CSR approach (Tool 4)
- Diagnostics for each component (Tool 6)
- List of CSR resources (Tool 15)

This guide invites companies to adopt CSR and offers concrete suggestions for starting initiatives or reinforcing typical CSR processes within the company. It was designed for quick consultation and ease of use, providing an overview and a general process. Other guides, complementary to this one, are mentioned in Tool 15.

An aerial photograph of a forest. The trees are mostly evergreens, with some lighter green and some darker green. The ground is covered in grey and white lichen or moss, particularly on the right side of the image. The overall tone is somewhat muted and naturalistic.

SECTION 1

CSR in 2 diagrams

CSR aims to contribute positively to business success, community development, and environmental quality.

FIGURE 1 Designing CSR as two contributing forces



A CONTRIBUTION TO THE COMPANY'S SUCCESS

With CSR, the company can:

- › Reassure its investors
- › Increase its intangible value
- › Enhance the social acceptability of its activities
- › Facilitate relationships with local authorities
- › Multiply its allies
- › Develop strategic advantages and key qualifications
- › Innovate for gains in operational efficiency

B CONTRIBUTION TO COMMUNITIES AND THE QUALITY OF THE ENVIRONMENT

With CSR, the company:

- › Is a stakeholder in community projects
- › Favours local sourcing and fosters local economic development
- › Develops skills within communities
- › Respects human and labour rights
- › Preserves resources and ecosystems
- › Provides solutions to environmental issues

FIGURE 2 The 5 components of CSR





SECTION 2

The top 4 benefits of CSR

Companies apply CSR because it is an excellent – and moral – way to contribute positively to the common good. Management based on CSR principles can also be strategic because it imparts many benefits for the company and contributes to good performance. By ignoring CSR, companies erode their brand and expose themselves to risk.

Main benefits to the company:

1
CSR

sends a positive signal to the investment market and banks

2
CSR

contributes to the social licence to operate

3
CSR

increases operational efficiency

4
CSR

is a source of strategic advantages and qualification

Benefit 1

2.1 CSR as a positive signal to the investment market and banks



“CSR improves our reputation and makes it easier to get financing and investors, so we can perform well. It's not an expense; it's an investment.”

– André Gaumont, Founder of Virginia Mines Exploration Company, Senior Vice-President, Northern Québec Development, and Director, Osisko Gold Royalties.²

“You have to earn each stakeholders' trust; otherwise, you won't be successful, especially with the new frontiers in the mining industry. At the time of the IPO, we believed that having a strong social license would allow us to manage the business and be successful, and that's exactly what happened.”

– Richard Young, President and CEO, Teranga Gold.³

CSR practices are a sign of informed and diligent leadership. The investment market tends to look at this favourably, seeing it as a sign of good risk management. In fact, an analysis of hundreds of studies showed a positive link between CSR and stock market value.⁴

Lending organizations and investment markets also charge companies with poorer CSR performance more. A study of the relationship between the cost of capital and environmental performance analyzed more than 5,800 bank loans and 1,300 observations of company shares over a 15-year period.⁵ The results show that for companies with poor environmental performance, the average interest rate is 20% higher, and the annual demand for return on investment is 1.4% higher.

Environmental performance therefore appears to be significant. For example, 80% of global loans come from banks that take into account the past environmental performance of borrowers.⁶

² REDD, 2018.

³ Quoted in Rolfe, K., 2017.

⁴ Mikolajek-Gocejna, M., 2016; Lourenço, I. C., M. C. Branco, J. D. Curto T. Eugénio. 2012; Orlitzky, M., F. L. Schmidt & S. L. Rynes, 2003.

^{5,6} Turner, Laureen, 2016.

Benefit 2

2.2 The strong link between CSR and social licence to operate



“We consider the social licence to operate to be as important as the technical aspects. It must be addressed with equal rigour.”

– Claude Perras, Chief Sustainability Officer, London Mining.⁷

The Social Licence to Operate (SLO) is defined as:

The result of collective judgment on a project, policy, or plan; this judgment can change over time and is influenced by a set of factors.⁸

CSR is a means of establishing and maintaining the SLO

Indeed, one of the fundamental principles of CSR is to seek respectful and mutually beneficial relationships with stakeholders, including local authorities and neighbouring communities affected by the organization's activities. Following this principle leads to the integration of the company into its community and the proliferation of its allies in the territory.

The mining industry has been concerned with SLO for over 20 years⁹, recognizing that it is essential to a company's operations and reduces operational risks and costs. A survey conducted by Ernst & Young of more than 200 senior managers in the mining and metals industry identified SLO as the factor that climbed to the top of the list of corporate risks in 2019–20.¹⁰

The social licence to operate is the most important business risk, according to recent survey results

⁷ Perras, Claude (2013).

⁸ By the ministère de l'Énergie et des Ressources naturelles (MERN). [Gouvernement du Québec, 2019, p. 57.](#)

⁹ De-Miguel-Milina, B., Chrivella-Gonzales, V. & Garcia-Ortega, B., 2019.

¹⁰ Mitchell *et al.* (2019).

The value of SLO is intangible, but immense

Conversely, conflicts with communities can result in significant costs related to production disruptions, delays, missed opportunities for future projects, and staff time spent managing the crisis.¹¹



“A major, world-class mining project with capital expenditure of between US\$3–5 billion will suffer roughly US\$20 million per week of delayed production in net present value (NPV) terms, largely due to lost sales. Direct costs can accrue even at the exploration stage.”

– Rachel Davis, Researcher, Harvard Kennedy School, and Daniel Franks, Researcher, University of Queensland.¹²



¹¹ As found by researchers Rachel Davis of the Harvard Kennedy School in the United States and Daniel M. Franks (2014) of the University of Queensland in Australia, following 25 mine conflict case studies and 40 interviews with managers and lawyers.

¹² Davis, R. and D. Franks, 2014, pp. 3–4.

Benefit 3

2.3 CSR increases operational efficiency



“Reducing our carbon footprint, using less water, and making our operations safer and more productive is good for the environment, good for people, and good for communities. And it's ultimately good for business — both for Teck and the entire industry.”

– Marcia Smith, Senior VP, Sustainability and External Affairs, Teck.¹³

Many CSR practices contribute to cost savings, in both the short and long term, and, as a result, to operational efficiency. For example:

- › Commitment to Occupational Health and Safety (OHS) reduces insurance costs and penalties.
- › A preference for processes and technologies that consume less energy, raw materials, and pollutants reduces operating costs.
- › Responsible procurement allows for better control of the supply chain.
- › A healthy workplace and participation in CSR projects influence employee motivation.
- › A CSR-oriented organizational culture is a key factor in becoming an employer of choice, and facilitates staff recruitment and retention.

BOX 1 Examples of CSR benefits for operational efficiency

■ Newmont Goldcorp's **Éléonore mine** has adopted an on-demand ventilation system, meaning that the fans are turned on as needed and as the flow rate dictates. The result is a 50% annual reduction of the mine's electricity consumption and savings of CA\$3,000,000 annually.¹⁴

■ For its camp's energy supply, **Boisaco** went from diesel to solar. The cost of installing the system was approximately \$30,000. A return on investment was realized within a year. The transition saved \$40,000 in energy costs over the first four years, for a total of CA\$160,000.¹⁵

¹³ Teck. 2018, p. 8.

¹⁴ <https://www.eureka-quebec.com/post/une-mine-d-or-innovante>.

¹⁵ Interview with Boisaco employee, granted as part of a research project.

Benefit 4

2.4 CSR as a source of strategic advantages and qualification



“The adoption of environmental certifications has been a competitive advantage. European governmental procurement markets required certification and was prepared to pay more than 20% above the market price for certified wood. This also meant that the company was well-prepared when the Gabonese government announced that it will require all Gabonese forest companies to be FSC® certified by 2022.”

– Frédéric Ober, Managing Director of Precious Woods – CEB, a Gabonese subsidiary of a Swiss group.¹⁶

“An affirmative corporate social agenda moves from mitigating harm to reinforcing corporate strategy through social progress.”

– Michael E. Porter, Researcher, Harvard Business School, and Mark R. Kramer, senior member of the CSR Initiative Harvard Kennedy School.¹⁷

CSR can lead to strategic advantages. The consumer products industry provides several examples, including Volvo's competitive advantage derived from its commitment to passenger safety or Toyota's dedication to energy efficiency and hybrid technology.¹⁸

The strategic advantages of CSR are also important in the resource market and in business-to-business relationships.

This is usually the result of influence from pressure groups on large brands. For example, environmental groups have led campaigns targeting tissue paper producers and furniture distribution chains, demanding better social and environmental performance throughout the supply network.¹⁹ In a domino effect, the forest industry has followed this trend, notably through the adoption of environmental standards.

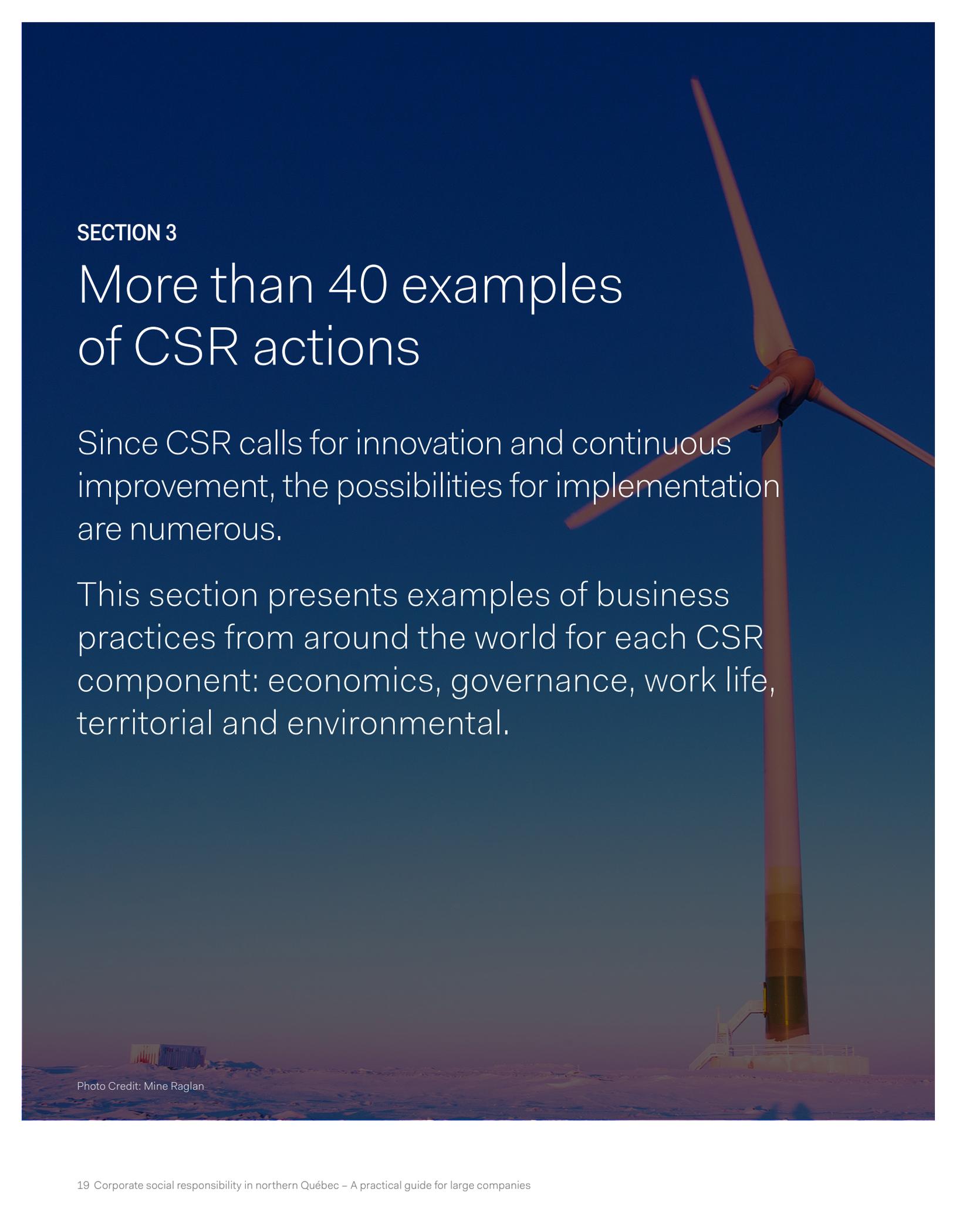
When a client company faces new requirements and passes them on to its suppliers, CSR becomes a prerequisite for supplier survival.

¹⁶ Interview with Precious Wood employee, granted as part of a research project.

¹⁷ Porter, M. E. and M. R. Kramer, 2006, p. 6.

¹⁸ Porter, M. E. and M. R. Kramer, 2006.

¹⁹ Turcotte, M.-F., Reinecke J., den Hond, F., 2014.



SECTION 3

More than 40 examples of CSR actions

Since CSR calls for innovation and continuous improvement, the possibilities for implementation are numerous.

This section presents examples of business practices from around the world for each CSR component: economics, governance, work life, territorial and environmental.

Photo Credit: Mine Raglan

1 Economics

3.1 Examples of business CSR practices within the economics component

Ensure an ethical and sustainable supply chain

Ryam uses an evaluation platform to **manage outsourcing risks** related to health and safety as well as other CSR components. The platform verifies subcontract compliance to the companies CSR requirements.²⁰

Stora Enso uses **CSR criteria in its tenders** and collects data on its suppliers' performance. They must answer a set of questions about financial stability, accident rates, and their carbon dioxide (CO₂) emissions. To ensure responsible procurement, potential suppliers then go through a pre-qualification process and, once under contract, must abide by a code of conduct that imposes minimum CSR requirements to be met. Training is also offered to in-house buyers.²¹

Foster the emergence of local businesses and of a responsible economy

Ryam is **contributing its expertise** to implementing an industrial incubator for forest residue use. The company promotes a circular economy while supporting, for instance, a project to recover black spruce heads for the production of essential oils.²²

Nemaska Lithium's vision is to "facilitate accessibility to green energy through our processes and products, for the benefit of humanity." This vision reflects the idea that a product extracted from a mine and processed at a plant is not the final purpose. Instead, Nemaska Lithium participates to the **new green economy**.²³

Analyse the social and environmental costs/benefits of its activities

The Engie Group **includes positive and negative externalities** when calculating the cost of its investment projects. In other words, it gives monetary value to the impact of its activities on the environment. The monetary value can be either positive or negative, reflecting a positive or negative impact. The company then assesses these values to determine the cost-benefit ratio when planning new projects.²⁴

²⁰ Interview with Ryam employee, granted as part of a research project.

²¹ Stora Enso, 2018.

²² Interview with Ryam employee, granted as part of a research project.

²³ Stora Enso, 2018.

²⁴ Engie, 2018.

Fight against fraud and corruption

The Engie Group communicates a “**zero tolerance**” message through its ethical guides and standards. A confidential reporting system is also in place for employees and external stakeholders. The Engie Group is also committed to complying with laws and tax regulations in the countries where it operates.²⁵

Measure the economic impact of its activities on surrounding communities

To measure its positive contribution to the economy of the countries in which it operates, Endeavour Mining has selected the following indicators:

1. The economic value distributed in the host countries.
2. The proportion of spending on local products and services.
3. Spending on training and education for local communities.
4. The percentage of workers from the country of origin.
5. The percentage of senior managers from the country of origin.
6. The number of employees and managers in high-risk corruption settings who have been trained to counter this phenomenon.²⁶

Invest in innovation

Boisaco and the Essipit Innu community teamed up to create Granulco, a company dedicated to making **innovative products** out of sawdust residues. The company's products include pellets for use as fireplace fuel, which produce fewer pollutants than burning wood.²⁷

Encourage one's partners to adopt CSR

Boisaco provides a **financial incentive to its transportation suppliers** and heavy equipment operators when they reduce their fuel consumption. The less they consume, the more profitable it is.²⁸



²⁵ Engie, 2018.

²⁶ Endeavour Mining, 2019.

^{27,28} Interview with Boisaco employee, granted as part of a research project.

2 Governance

3.2 Examples of CSR business practices within the governance component

Appoint CSR project leaders

Orano Mining created a **CSR management directorate** in 2012.²⁹ It helps teams integrate CSR within the company. It also develops continuous improvement processes and tools, such as CSR audits at mining and head office sites, materiality analysis, self-assessment, participation in external working groups, etc.

Develop a CSR action plan

Teck's CSR strategy sets **short- and long-term goals** in six areas the company has identified as priorities based on associated risks and opportunities: Community, Water, Our People, Biodiversity, Energy and Climate Change, as well as Air. This strategy is integrated with the management standards, compensation, and annual plans and goals of the company, sites and employees. This strategy is reflected in company-wide commitments, as well as in its Code of Conduct.³⁰

Include CSR in its compensation packages

At Engie Group, **executive compensation is linked to CSR**. The Group incorporates CSR criteria into the evaluation of its 600 executives worldwide. These criteria are part of extra-financial qualitative criteria comprising 40% of variable remuneration (including 10% CSR). This way, the Group ensures that its values, particularly in the areas of ethics, deontology, and security, are carried by its leaders.³¹

Supervisory committees

Diavik Mine established an environmental oversight **advisory committee** made up of persons from Aboriginal communities affected by the mine, the government, and Diavik.³²

²⁹ Orano Mining, 2017.

³⁰ Teck, 2018.

³¹ Engie, 2018.

³² Natural Resources Canada, 2014. <https://www.nrcan.gc.ca/mining-materials/publications/aboriginal/bulletin/8816>.

3 Work life

3.3 Examples of CSR business practices within the work life component

Ensure respect for human rights

Teck wants to encourage cultural diversity, while ensuring a healthy, harmonious and respectful working environment for everyone. It provides all its employees training on topics such as **human rights and cultural awareness**.³³

Engie Group is committed to operating in accordance with its employees' fundamental rights and within the conventions of the International Labour Organization. A **checklist** has been developed by the Ethics and Compliance Directorate to enable all local entities and managers to assess their practices based on the Group's human rights commitments.³⁴

Strengthen gender diversity and equality between women and men

Ryam has adopted a hiring policy to bring more women to the forestry sector. It was able to attract female employees through diversity-based promotions and then word of mouth continued to successfully promote the initiative.³⁵

Promote the employment and integration of the Aboriginal workforce

Glencore's Raglan Mine has several programs to attract and retain employees from Inuit communities. These programs aim to **develop skills**, encourage mobility within mine departments and to **accelerate the internal progression** of high-potential employees. To promote both diversity and respect of one another's cultures, **workshops on Inuit culture** are also offered.³⁶

Goose hunting and moose hunting seasons are **important cultural moments** for the Cree community. The Chinuchi Agreement between Nemaska Lithium and Cree stakeholders specifies that Cree employees may take **time off** during these periods.³⁷

Suncor focuses on increasing the number of employees from Aboriginal nations through recruitment and advancement across the organization. Notably, the company created an **advisory position to increase the Aboriginal workforce and thus promote inclusion**.³⁸

Promote local hiring

At the Sabodala mine in Senegal, Teranga Gold offers technical training to help its Senegalese workforce grow in the company as well as **introductory workshops on mining workplace culture**. In 2017, 90% of the employees at that mine were Senegalese, and 10% were women.³⁹

³³ Teck, 2018.

³⁴ <https://www.engie.com/ethique-et-compliance/notre-approche/dispositifs-de-contrôle/>.

³⁵ Interview with Ryam employee, granted as part of a research project.

³⁶ Centre québécois de développement durable, 2016, c.

³⁷ Chinuchi agreement, 2014.

³⁸ Suncor, 2018.

³⁹ Rolfe, K., 2017.

4 Territorial

3.4 Examples of CSR business practices within the territorial component

Negotiate and renew agreements

Boisaco has established itself as the main employer of the Haute-Côte-Nord. The company has **built relationships with local stakeholders**, including businesses and municipal and government agencies. The company is receptive to the concerns of the population, as shown by the signing of a an **agreement** with the Essipit Innu First Nation Council.⁴⁰

Work with local and Aboriginal communities in respect of their rights

Among the Cree, master trappers known as tallymen are those who, in terms of harvesting wildlife resources, use and supervise a designated territory. They know their hunting territory very well. Stornoway is committed to **respecting the role of tallymen** in the management of their activities on the territory. It seeks their opinion to determine zones or periods of air traffic prohibition or restriction, as needed, before the goose and moose hunting seasons begin. The company **protects archaeological, cultural, and burial sites**.⁴¹



Consult stakeholders and take their expectations into account

In 1994, Diavik's representatives met with more than 250 individuals, groups, and communities in British Columbia to disclose information about the mine. Stakeholders had argued that they wanted more than one-way communication. Therefore, the company began **consultations**. A steering committee has also been created to ensure the proper conduct of public consultations.⁴²

The president of Cartier Resources Inc. **meets regularly with the leaders** of all Aboriginal and non-Aboriginal communities in the territory. All communities, however, do not have the same concerns. There are still similarities, such as the willingness of communities to fully understand projects, their potential impacts, and their spinoffs. They want to maximize the company's positive contribution to the communities.⁴³

⁴⁰ http://www.innu-essipit.com/fichiers/135/SIGNATURE_20%20octobre%202009.pdf.

⁴¹ Interview with Stornoway employee, granted as part of a research project.

⁴² Canadian Environmental Assessment Agency, 1999.

⁴³ Centre québécois de développement durable, 2016,a.

Dialogue with stakeholders

In planning its next extraction phase, Mine Canadian Malartic (MCM) invited its stakeholders to attend **meetings** about the project. MCM also organized **“co-construction workshops”** where citizens, experts and employees gathered to propose ways to improve practices, impact management and cohabitation.

In collaboration with its monitoring committee and municipal representatives, MCM also developed a **Cohabitation Guide** aimed at meeting the needs, expectations, and concerns expressed by the citizens of Malartic, as well as a compensation program. The number of complaints has since decreased by 90%.⁴⁴

RNC Minerals **consulted with communities prior to government consultation** and impact assessment processes. Public consultations and direct exchanges with neighbours led to the development of a good neighbour protocol, developed in accordance with international best practices, including those established by the International Council on Mining & Metals. It enables adequate documentation of procedures for receiving, understanding, and responding to concerns and complaints that may be made by individuals affected by the project.⁴⁵

Collaborate on projects chosen by communities

Nemaska Lithium asks communities what their future plans are and then participates as a stakeholder in these projects. According to the company's vision, the company is not at the centre of relations with stakeholders but is **rather a stakeholder in communities projects**.⁴⁶

Encourage local suppliers and improve community life

In addition to providing employment opportunities, CNOOC International **sources from local suppliers as much as possible**. The company gives back to communities by investing in various programs and projects that improve the quality of life. For example, it provides post-secondary scholarships to support continuing education in the regions where it operates.⁴⁷

Stimulate employability

In response to the lack of a skilled workforce, B2Gold launched in 2017 the AFECK project, **a training program** for people living in the Kéniba circle in Mali. B2Gold hopes, among other things, to improve the technical and professional skills of the residents. The goal is also to improve the capacity of local small businesses, with particular emphasis on women entrepreneurs, who could become suppliers of goods and services for the mining sector.⁴⁸

^{44,45} Centre québécois du développement durable, 2016, b et d.

⁴⁶ Interview with Nemaska Lithium employee, granted as part of a research project.

⁴⁷ CNOOC Limited, 2018.

⁴⁸ B2Gold, 2017.

5 Environmental

3.5 Examples of CSR business practices within the environmental component

Conduct lifecycle analyses to determine where the most important impacts are

Cascades consulted experts on **life-cycle assessment to identify the sources of environmental impacts** of its paper production process. The greatest environmental impact occurred at the paper whitening stage because of the high energy consumption required. The company then focused its innovation efforts on this step, changing the recipe for its Moka paper. It opted for a beige colour, rather than white. The new process is also more economical.⁴⁹

Determine measures to preserve the environment

Woodland caribou is a vulnerable animal under the Act protecting threatened or vulnerable species. In partnership with the Société pour la nature et les parcs au Québec, Ryam developed a recovery plan that provides connectivity among caribou sites of interest.⁵⁰

The Finnish company M-Real Oyj (also known as Metsä) **combines maps and calendars to reduce its environmental impact**. M-Real Oyj and other Finnish forestry companies have been working together on wood harvesting maps that identify areas that can support machinery during the summer and those that can do so only when the ground is frozen. This prevents damage to the ground, while extending the harvest period, thus increasing profitability. In addition, M-Real Oyj has published **a guide on how to preserve** bird nests during the cutting period. It recommended to avoid cutting, particularly during the nesting season, where deciduous trees are abundant.⁵¹

Reduce the environmental footprint

To avoid oil and water spills during operations and road transport, Baytex has **increased the frequency of tank inspections, updated its spill clean-up procedure**, and acquired a new fleet of trailers with tanks that are more durable and equipped with audible alarms for overfill protection.⁵²

Nemaska Lithium chose to **set up its Shawinigan plant on the decommissioned site** of another company and take charge of the soil decontamination. This avoided occupying a natural space, which would have necessitated deforestation and development.⁵³

⁴⁹ Tovar and Turcotte, 2018.

⁵⁰ Interview with Ryam employee, as part of a research project.

⁵¹ Metsä Group, 2018.

⁵² Baytex Energy Corp., 2016.

⁵³ Interview with Nemaska Lithium employee, granted as part of a research project.

Rehabilitate deteriorated living environments in an innovative way

Diavik has a **mine closure plan that is regularly updated** based on the evolution of research results. Members of the community also collaborate.⁵⁴ Revegetation with local plants is planned to allow caribou populations to re-inhabit the area,⁵⁵ along with flooding of the pits, construction of fish spawning grounds in the shallow parts of the pits and fish farming.

In collaboration with other companies, the Société des Mines de Saint-Élie (SMSE) **develops and shares innovative techniques for the rehabilitation of mining sites** located in the heart of the Amazon rainforest. Through this collaboration, the SMSE hopes to enhance the reputation of the industry. The rehabilitation process developed and proposed by the company occurs in four stages: land restoration, nursery implementation, establishment of herbaceous vegetational cover, and reforestation.⁵⁶

Seek partners to develop solutions

Raglan Mine completed a project for the **development of a wind turbine with industrial capacity under extreme climatic conditions**. This **innovation** was funded in partnership with Glencore, the governments of Québec and Canada, and Tugliq Energie. This innovation is an alternative to diesel fuel consumption and provides a significant reduction in greenhouse gas emissions.⁵⁷

After several years of research, Diavik built four **wind turbines** in 2012 that can operate in temperatures as cold as -40° C. By replacing diesel generators, this wind farm saved 3.8 million litres of diesel and reduced greenhouse gas emissions by 6%.⁵⁸

Several companies, including Boisaco, Goldcorp-Newmont, Nemaska Lithium, Ryam, and Stornoway, **collaborate on various research projects with university groups, institutes, local community groups, government agencies, and other businesses**. They wish to learn more about the northern environment, sustainable forest management, and the integration of Aboriginal peoples' knowledge into such development. They also want to expand their knowledge about the revegetation of mining sites, techniques for farming or fish farming in pits, green energy, lifecycle analysis, and exchange opportunities in circular economy projects.

⁵⁴ Yip, C.G. and K.S. Pollock, 2017.

⁵⁵ Morgan, 2017.

⁵⁶ <http://esperancegoldmine.com/index.php/en/accueil-test-en/>.

⁵⁷ Natural Resources Canada, 2019. <https://www.nrcan.gc.ca/science-and-data/funding-partnerships/funding-opportunities/current-investments/glencore-raglan-mine-renewable-electricity-smart-grid-pilot-demonstration/16662>.

⁵⁸ Natural Resources Canada, 2014. <https://www.nrcan.gc.ca/mining-materials/publications/aboriginal/bulletin/8816>.

SECTION 4

CSR implementers and success factors



Photo Credit : Stornoway

4.1 People who implement CSR



Support from senior management is a prerequisite for the success of CSR. The results of all the studies agree on that. It is crucial to convince presidents and management that CSR is a must.

- › Sections 1 and 2 present arguments for this purpose.
- › Section 3 shows that CSR is achievable since many companies do it successfully.
- › Tool 2 can be used to explain CSR and its benefits at a glance.

Implementing CSR initiatives requires broad support across the company. To build this support, it is advisable to appoint one or more CSR managers to inspire others around the CSR vision and projects.

CSR initiatives span traditional business functions, so CSR managers will have to rally support across several departments for new projects. When collaborating with a new department, managers should identify those who already see the value of CSR. They will be early supporters and inspire their colleagues. In some cases, the manager may not find an existing CSR advocate in the department, meaning they will need to “sell the idea.”

- › Section 4.2 and Tool 4 provides tips on how to do so.

Ultimately, it is up to all members of the organization to implement CSR.

In some cases, companies may choose to involve consultants with experience in CSR analysis and implementation.

4.2 Success factors of a CSR approach



CSR managers often have to convince supervisors or employees who are under the supervision of middle managers of other functions. Wickert and de Bakker (2018) propose the following actions to promote CSR:⁵⁹

- Build a network of allies, beginning with the people who already share CSR-related values.
- Communicate in a measured way that is adapted to each audience, anchored in concrete action that also combines economic arguments and moral reasoning.
- Opt for a progressive approach that fits into an overall vision.

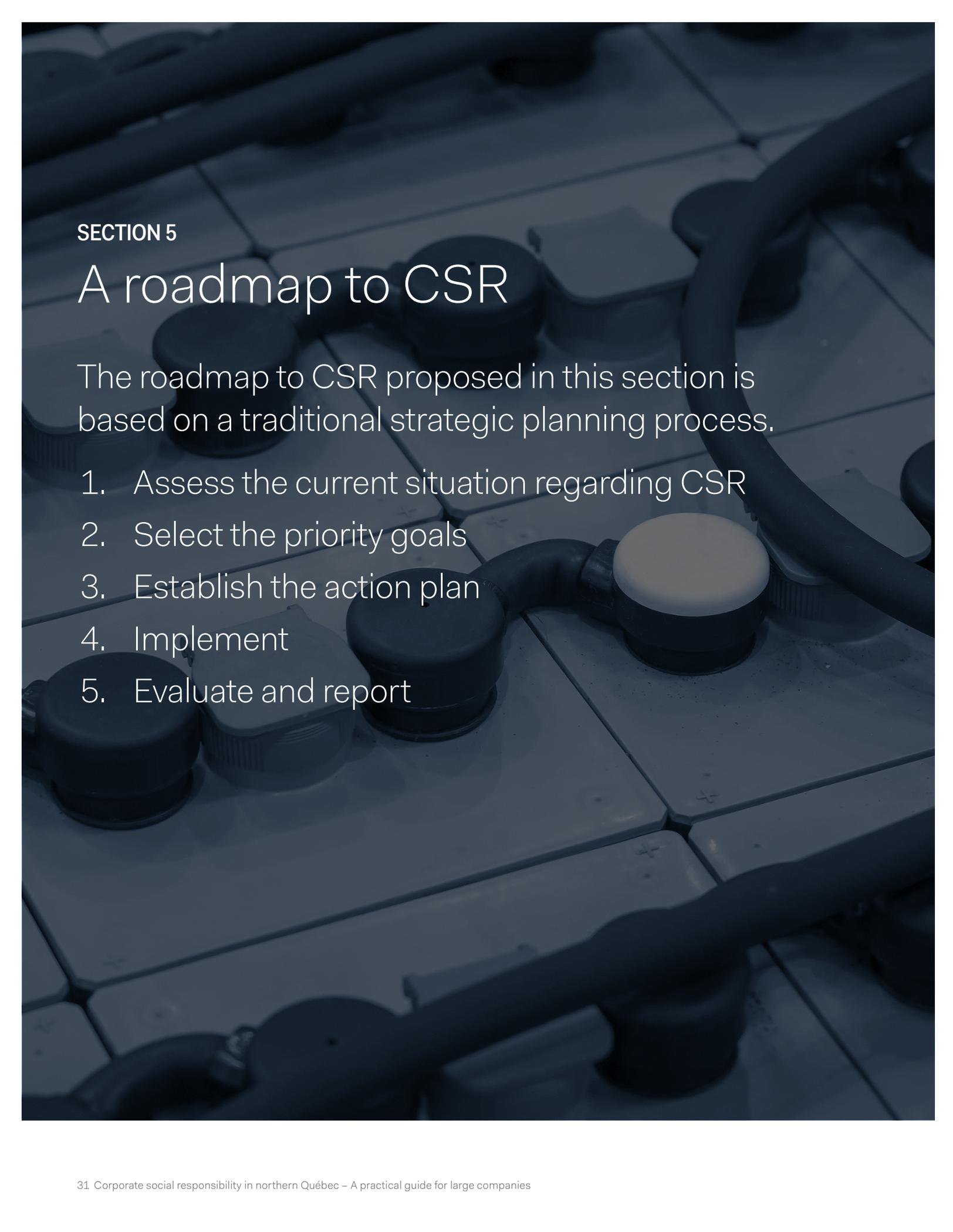
To improve the likelihood of success when implementing new CSR initiatives, multiple studies,⁶⁰ interviews, and seminars with business managers have identified three main steps:

1. Make decisions and implement CSR with people.
2. Integrate CSR into what already exists within the company.
3. Talk about CSR within and outside the company.

Tool 4 groups all of these recommendations into three tables, specifying the activities to be carried out for each of them.

⁵⁹ Wickert, C. and F. de Bakker, 2018.

⁶⁰ Dunphy *et al.*, 2007, Howard-Greeneville, 2007, Maon *et al.*, 2009, and Bertels *et al.*, 2010.



SECTION 5

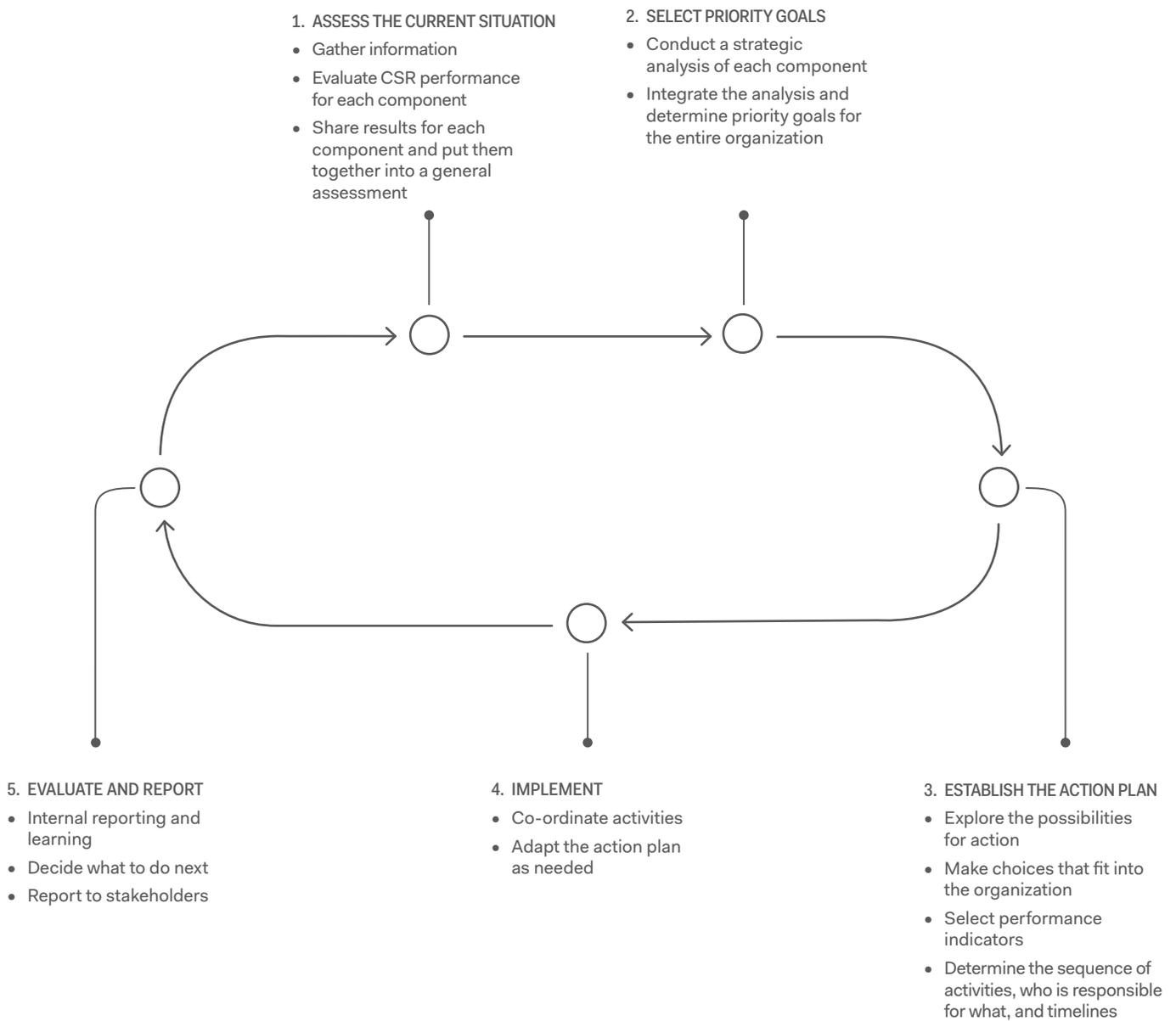
A roadmap to CSR

The roadmap to CSR proposed in this section is based on a traditional strategic planning process.

1. Assess the current situation regarding CSR
2. Select the priority goals
3. Establish the action plan
4. Implement
5. Evaluate and report

These steps are part of a continuous improvement loop. The last step therefore is followed by the first step in a new strategic planning cycle (see Figure 3).

FIGURE 3 CSR Roadmap



In some companies, strategic analysis and planning are well-established habits. The roadmap and related tools will then make it possible to adapt this approach to social responsibility issues.

In other cases, strategy is emerging and loosely structured. A corporate culture strongly committed to CSR can, however, facilitate the implementation. The roadmap and related tools will then reinforce the company's process.

The roadmap and tools provide a basic framework for facilitating the process. They can be adapted to the particular circumstances.



The roadmap and tools
can be adapted by
each company

5.1 Assess the current situation



The assessment consists of identifying the strengths and weaknesses of the organization in terms of CSR. This can be divided into three steps and, for each of them, a tool is provided, as described in Table 1.

TABLE 1 Diagnostic steps and available tools



STEP 1	Gather information for each component	TOOL 5	Collection of information for the diagnostic
STEP 2	Evaluate the CSR performance of the company for each component	TOOL 6	Components diagnostics
STEP 3	Pool diagnostics by component for a general diagnostic of the organization	TOOL 7	Compilation of diagnostics for each component

To get a complete picture of CSR within the company, it is necessary to further examine the company's activities, processes, and documents. In addition to CSR managers, it is recommended to involve other people, designated as component managers, to share the work.

These individuals are responsible for making the diagnostic, co-ordinating the strategic analysis, and establishing the action plan for the component assigned to them. It is therefore desirable for CSR managers to schedule a meeting with each of the component managers to discuss the process and the diagnostic to be made.

Then, using Tool 5, the managers of a component carry out the collection of data on what already exists in the company in terms of CSR. At this stage, consulting Tool 6 will be useful to guide the search for information.

Once the data is collected, each component manager is able to complete the diagnostic of the component he or she is responsible for. He or she then answers the various questions of Tool 6, which allows the identification of the strengths and weaknesses of the company for this particular CSR component.

Once all the diagnostics by component have been completed, a meeting should be organized with all component managers. The goal of this meeting is to identify CSR strengths and weaknesses for the company as a whole and to identifying priority goals. Tool 7 provides a framework for synthesizing what emerges from the diagnostics for the entire company.

5.2 Select priority goals



This step consists of translating the results of the diagnostic into action goals. In this roadmap, as for the diagnostics, it is suggested to divide the work by component, then pool it. First, each component manager prepares the strategic analysis and identifies a preliminary list of goals to improve CSR. Then, all the managers meet to share their analyses and determine the priority goals for the company.

TABLE 2 Steps to select priority goals and available tools

	STEP 1 Strategic analysis by component	TOOL 8 Strategic analysis of diagnostic results
		TOOL 9 Materiality test for the hierarchy of goals
STEP 2 Integration - Setting priorities for the organization as a whole	TOOL 10 Meeting plan for choosing priority goals	

When pooling is completed, each component manager has a list of goals on which to establish the action plan.

5.3 Establish the action plan



The action plan outlines the activities that will take place during the implementation phase. Four steps are suggested for establishing the action plan.

TABLE 3 Steps to establish the action plan and available tools

STEP 1	Explore the possibilities for action	TOOL 11	Examples of CSR actions
STEP 2	Make choices that fit the organization	TOOL 12	Questions to determine the feasibility of a CSR action
STEP 3	Select performance indicators	TOOL 15	For more information: Global Reporting Initiative (GRI)
STEP 4	Determine the sequence of activities, managers, and timelines		

Explore the possibilities for actions

There can be several possible actions to reach a goal. It is worth considering what other companies have already done. To this end, Section 3 and Tool 11 provide examples of possible actions to take.

Innovation is desirable if existing solutions are not suitable or if they are insufficient or too expensive. A collaboration with some stakeholders can foster innovation, as they have rich perspectives that complement those of the managers. For example, employees have an intimate knowledge of their work, while some members of neighbouring communities know the territory very well. In addition, start-up companies may have technical solutions, while competitors may be facing the same problem for which they are also seeking a solution.

BOX 2 Examples of companies working together to innovate

- Stora Enso conducted extensive global consultation, mainly online, of 124 stakeholders to identify its significant sustainability issues. This has guided the company's innovation projects, in particular, to develop biocomposite materials.⁶¹
- Engie relies on open innovation, which means that it solicits external resources to drive innovation. Since 2014, the company, in collaboration with the Alliance for Open Innovation, business incubators and other stakeholders, launched more than 60 requests for proposals and received more than 1,700 proposals. Engie has thus invested in several innovation projects.⁶²
- Moroccan entrepreneurs felt that their CSR reputation was not strong enough for their European customers and that they might not be able to meet the new specifications. To remedy this situation, they regrouped within the General Confederation of Enterprises of Morocco (GCEM) and developed a CSR certification.⁶³

⁶¹ Stora Enso, 2017.

⁶² Engie. Innovate together. <https://innovation.engie.com/en/>.

⁶³ Confédération Générale du Maroc (CGEM), 2006.

Make choices that fit the organization

Once the possible actions have been explored, the most appropriate ones must be selected. These must meet the stated goals but also be executable within the context of the organization and have a good chance of succeeding -- for example, ensuring that the actions are consistent with the company's vision, values, and structures.

BOX 3 Incorporating CSR approaches into core values at IKEA

The constant pursuit of cost reduction, a goal instilled by its founder, is a key value at IKEA. CSR practices for the environmental component were easy to implement, since they were coherent with the company's values: to reduce costs at the source by reducing the consumption of materials and energy.⁶⁴

Different elements may influence the feasibility and ease of implementation. Tool 12 suggests a series of questions to help determine the feasibility of an action in the context of the company.

Select performance indicators

After selecting the actions, the next step is to identify performance indicators aligned with those actions. These indicators are important since they make it possible to estimate the potential impact of the action, and then to monitor actual impact during and after implementation. Evaluating success in this way also informs how the action should change over time.

⁶⁴ Larson, A. and J. Reichart, 1996.

According to the ISO 26000 standard, a good indicator is clear, informative, practical, comparable, accurate, credible and reliable.⁶⁵ The indicators cover qualitative or quantitative information, in addition to being comparable and variable over time.

Indicators that yield quantitative results are relatively simple to use; however, they may not be sufficient for all aspects of social responsibility. For example, in the field of human rights, the opinions of women and men about whether they feel they are treated equitably may be more significant than some quantitative indicators of discrimination.

The Global Reporting Initiative (GRI) proposes indicators covering a number of economic, environmental, and societal themes. Thus, companies already engaged in reporting based on the GRI standard may refer to these indicators. They can also provide interesting leads for companies at the beginning of the process.⁶⁶

Determine the sequence of activities, who will be responsible for what, and timeliness

The action plan for each component will be detailed by describing the main actions to be carried out, designating the individuals who will be responsible for carrying them out, and giving indications on the duration, the necessary resources, and the deadlines to be respected. The sequence of activities will be planned, taking into account that some operations are consecutive, while others are concurrent.

The action plans of the different components are then shared and discussed to integrate them.

⁶⁵ Organisation internationale de normalisation et Global Reporting Initiative (ISO/GRI), 2014.

⁶⁶ See Tool 15 for more information about indicators, including for instance: Global Reporting Initiative, Initiative for Responsible Mining Assurance: Certification for socially and environmentally responsible mining, and ISO 26000 social responsibility: Guidance on how businesses and organizations can operate in a socially responsible way.

5.4 Implement



In the previous steps, the goals were set, the actions to be implemented were chosen, indicators were identified, and then the activities, resources, and timelines were set out in the action plan. Now is the time to move on to the implementation of this plan. Implementation includes co-ordination, follow-ups, and adaptation.

TABLE 4 Steps to implement the action plan and available tools

STEP 1	Co-ordination	TOOL 13	Details of co-ordination tasks
STEP 2	Follow-up and adaptation		

Co-ordination

Each component manager has the mandate to co-ordinate the various operations defined in the action plan, taking into account task distribution. Essentially, the component managers present the action plan to the people concerned, co-ordinate operations, and transmit information.

CSR managers must ensure co-ordination between the activities of the various components and make sure that information is exchanged.

Periodic meetings or the establishment of an exchange forum on the status of the CSR process are examples of possible ways to apply this step. Tool 13 provides a summary of co-ordination tasks.

Sharing information about the progress of the various actions fosters interest and involvement. The end of a major step or series of actions can also be highlighted, in order to strengthen motivation.

Follow-up and adaptation

Regular follow-ups and monitoring are necessary to CSR. Developing reporting tools will facilitate monitoring.

BOX 4 Example of a follow-up mechanism

The Eco-Permit is an internal procedure at Stornoway t. Obtaining an Eco-Permit is mandatory before proceeding to any action that may affect the environment. The evaluation of an Eco-Permit application is done by the company's Environment Department; monitoring sheets accompany each Eco-Permit and environmental technicians carry out inspections.⁶⁷

Adjustments are generally required based on new information, changes, or obstacles encountered.

⁶⁷ Stornoway, 2018.

5.5 Evaluate and report



The evaluation provides an assessment of how far the company has come and the new situation the company is in once the plan is implemented. Evaluation allows all involved to celebrate their accomplishments and learn from the experience.

Although this step is presented at the end of the process, the evaluation has implications for the various stages of the process. The action plan should ideally describe which indicators will be used to assess impact, and the process by which the corresponding data will be collected and reviewed. Then, as the plan is implemented, data will be collected to track progress along the way. Evaluation and reporting involves three steps:

TABLE 5 Steps to assess and report, with available tools

	STEP 1 Internal reporting and assessment of the CSR approach	TOOL 14 Assessment of the approach
	STEP 2 The choice of the next steps	
	STEP 3 Reporting to stakeholders	TOOL 15 For more information: Global Reporting Initiative (GRI) Sustainability Reporting Playbook

Internal reporting and learning

To be able to conduct the assessment, a series of decisions must be made beforehand. In particular, indicators were created during the development of the action plan. Other points must also be identified: things being assessed, sources of information, and data collection methods. Tool 14 describes each of them in greater detail.

All of the elements related to the assessment should be compiled into a dashboard. This may include, depending on the goal to be assessed, the questions, sources of information, data collection methods, the team involved, and the dates of the assessment.

Decide what to do next

At the end of the action plan's implementation cycle, it is necessary to ensure the continuity of the actions implemented and to plan the next steps.

Based on the information gathered as part of the assessment, different scenarios may be considered. Where the assessment shows that certain goals of the plan have not been met or have been partially met, reviewers must decide whether or not to continue the current approach, to consider possible alternatives, to revise the action plan, and make the necessary corrections. In a situation where goals are being met, it is a matter of planning the next steps so that CSR is further rooted.

TABLE 6 Actions to take based on whether goals are met

Results	Actions to take
GOALS MET	<ul style="list-style-type: none">› Identify follow-up mechanisms so that CSR is further rooted and to make sure that improvements made are sustainable.› Choose the next steps.
GOALS NOT MET or partially met	<ul style="list-style-type: none">› Identify the reason(s).› Decide to continue or to cancel the current process.› Consider alternative solutions to meet the goal.› Review the action plan and make the necessary modifications.

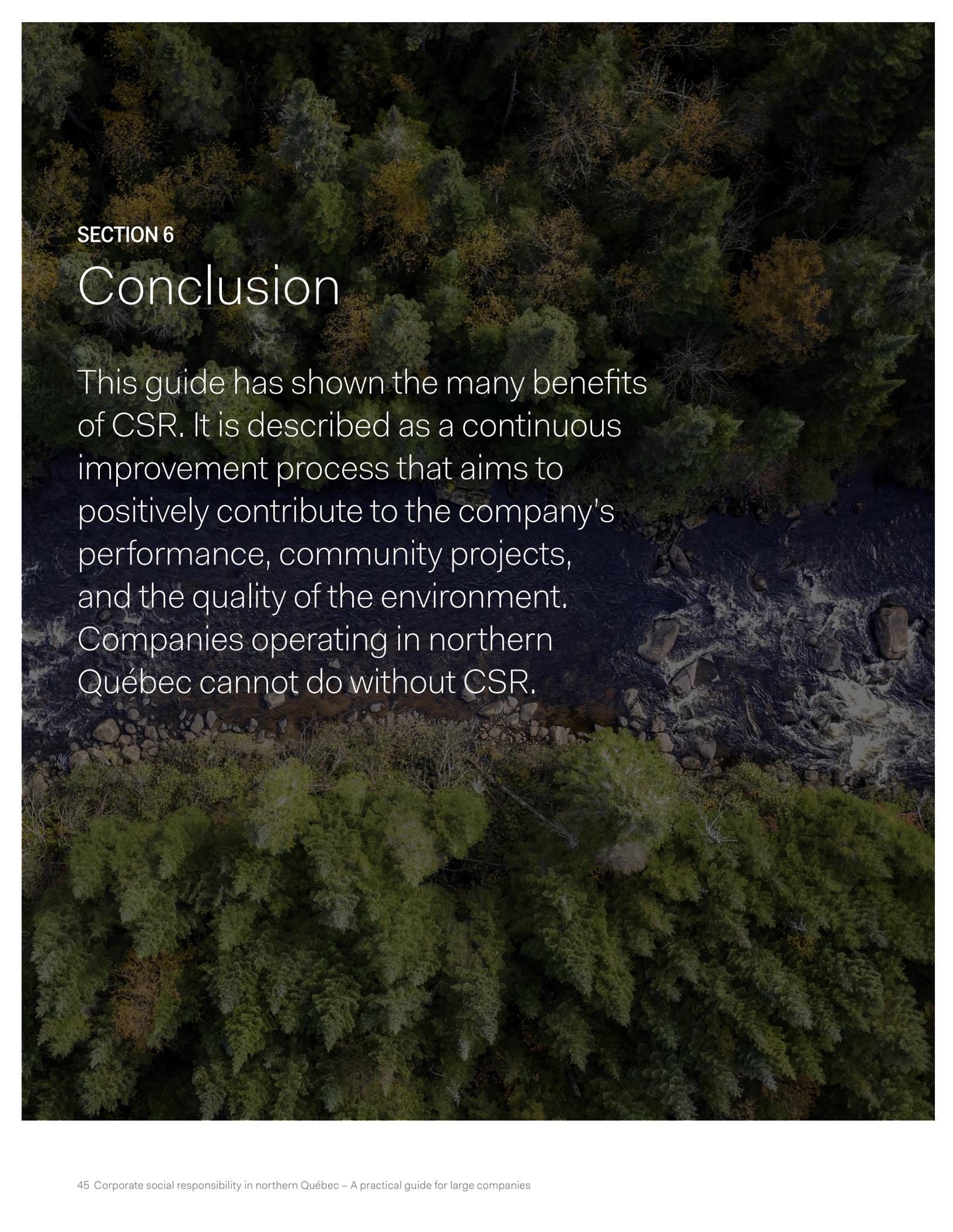
Report to stakeholders

CSR reporting is requested by more and more stakeholders and doing so transparently contributes to the company's reputation. Reporting will be particularly appreciated when provided in a format tailored to the target audience.

Expected information may differ for each group of stakeholders. Employees, for example, will be especially interested in actions pertaining to the work life component that affects workplace safety, diversity, training, and so on. In addition, communities will be more sensitive to actions pertaining to the territorial and environmental components, which include investments in the local economy, contribution to community projects, heritage protection, and environmental preservation.

Several means of communication are possible, such as meetings, open houses with questions and answers, site visits, websites, the CSR report (also sometimes called the sustainability report or corporate citizenship report), the company's communication channel, published documents, social media, and traditional media. The Global Reporting Initiative (GRI) guidelines are highly recognized in terms of reporting.



An aerial photograph of a dense forest with a rocky streambed. The trees are mostly green, with some yellowing, suggesting autumn. The streambed is filled with large, light-colored rocks and boulders. The water is dark and flows through the rocks.

SECTION 6

Conclusion

This guide has shown the many benefits of CSR. It is described as a continuous improvement process that aims to positively contribute to the company's performance, community projects, and the quality of the environment. Companies operating in northern Québec cannot do without CSR.

The guide presents many examples illustrating how CSR can be implemented, particularly in forestry and mining. Behind these examples, one can feel the energy and ingenuity of CSR managers who have seized opportunities to do better.

To promote the success of CSR initiatives, the guide makes recommendations that are based on research findings, as well as interviews with industry leaders and stakeholders. The guide suggests a roadmap modelled on a classic and proven strategic approach, but adapted to the uniqueness of CSR. Each company may adapt it to its needs, drawing on what is useful to it and adding components that are relevant to them.

For businesses that are starting the CSR process, the roadmap and tools have been designed to facilitate the first steps. Starting the process will involve integrating one or a few improvement projects at a time, while laying the foundations for a continuous process, oriented around an overall vision for the company.

A progressive approach has often been favoured by leaders who have made their company models of CSR. When driven by a promising vision, simple, concrete actions can go a long way towards securing a strong, strategic position for the company.

For companies that already have many CSR practices and management systems, that are attentive to their stakeholders, that are seeking collaborators, and who succeed in translating the issues into practical and win-win solutions in an innovative way, may this guide be encouragement for them to continue their efforts and share their knowledge.

And for the companies in the making, those still in the planning stages, it is advantageous to include CSR from the outset in all dimensions of this planning, from the mission and the vision to the processes and control mechanisms.

The CSR toolbox

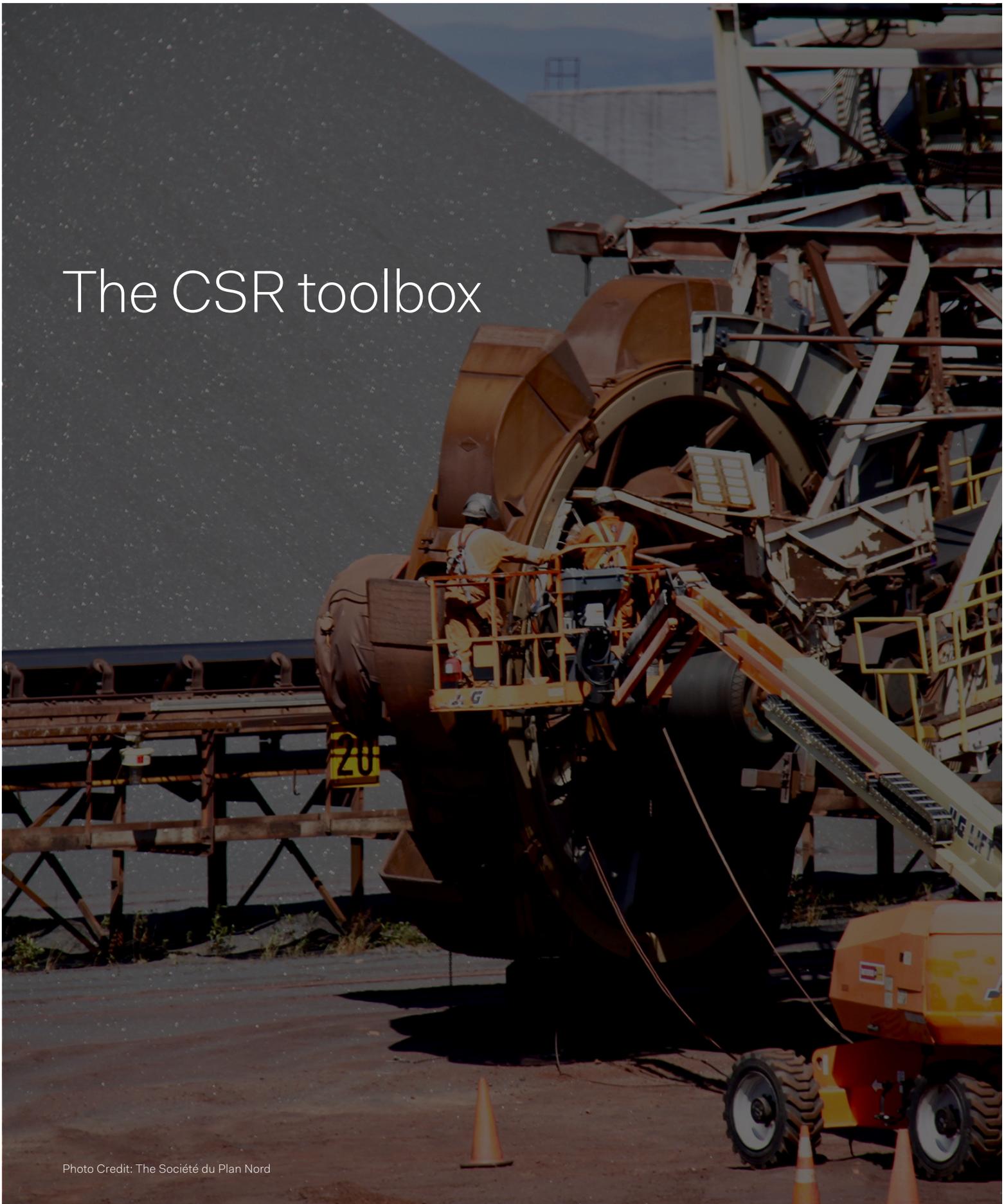


Photo Credit: The Société du Plan Nord



TOOL 1: Glossary

The glossary presents the various terms used in this guide and the definitions associated with them.

Social acceptability

Result of a collective judgment regarding a project, policy, or planning; this judgment may evolve over time and is influenced by a combination of factors.⁶⁸

Collectivity

A group of people that is generally quite large, whether they share a common interest, a common organization, or common feelings, or living in the same place, for instance the same country.⁶⁹

Community

A group of people united by common interests, habits, opinions, or traits; for example, an ethnic or linguistic community.

A group of citizens from a specific state, inhabitants of a city or village.⁷⁰

Sustainable development

Development that meets the needs of the present without compromising the ability of future generations to meet theirs. Sustainable development is based on a long-term vision that takes into account the inseparable nature of the environmental, social, and economic dimensions of development activities.⁷¹

Local authorities

City or band council, assembly of officials.⁷²

Stakeholders

Individuals or organizations that have an interest, are at risk, or may affect or be affected by the company's projects, decisions or activities.

Component manager

People designated as responsible for developing, co-ordinating, and implementing all the activities for a specific component within the framework of the CSR approach.

Corporate Social Responsibility (CSR)

A principle according to which companies should take responsibility, through social conscience or moral necessity, for the consequences that their activities have on collectivities by integrating, on their own initiative, social, environmental, and economic considerations into their values, culture, decision-making processes, strategy, business activities, and relationships with stakeholders.⁷³

⁶⁸ Definition used by the Ministère de l'Énergie et des Ressources naturelles, 2019.

⁶⁹ <https://www.larousse.fr/dictionnaires/francais/collectivité/17184>.

⁷⁰ <https://www.larousse.fr/dictionnaires/francais/communauté/17551?q=communauté - 17419>.

⁷¹ *Loi sur le développement durable*, article 2, 2006.

⁷² Gouvernement du Québec, 2019.

⁷³ http://www.granddictionnaire.com/ficheOqlf.aspx?ld_Fiche=8357592.



Tool 2: CSR in two diagrams and ten examples



ECONOMICS	<ul style="list-style-type: none"> • The Engie Group considers the positive and negative consequences of a project in its investment decisions. • To measure its positive contribution to the economies of the countries in which it operates, Endeavor Mining has a number of indicators.
GOVERNANCE	<ul style="list-style-type: none"> • Teck has incorporated CSR into its management standards, plans, and goals, as well as its compensation. • Orano Mining has a CSR department that supports the teams working in their mines. It also sets up CSR continuous improvement processes.
WORK LIFE	<ul style="list-style-type: none"> • By promoting diversity, Ryam has attracted female employees and word of mouth has attracted others. • Stornoway has adapted the holiday calendar to include cultural events for employees of Aboriginal backgrounds and provides support for them to develop their skills.
TERRITORIAL	<ul style="list-style-type: none"> • In addition to creating jobs, CNOOC International buys as much as possible from local suppliers. • Nemaska Lithium invites communities to define their plans for the future and then gets involved in these projects.
ENVIRONNEMENTAL	<ul style="list-style-type: none"> • Diavik has a mine closure plan that is regularly updated based on research findings. Members of the community also collaborate. • The Newmont Goldcorp Eleonore mine has adopted an on-demand ventilation system that has cut power consumption by 50% and saved \$3,000,000 a year.

Corporate Social Responsibility (CSR) aims to positively contribute to business success, community development, and environmental quality.

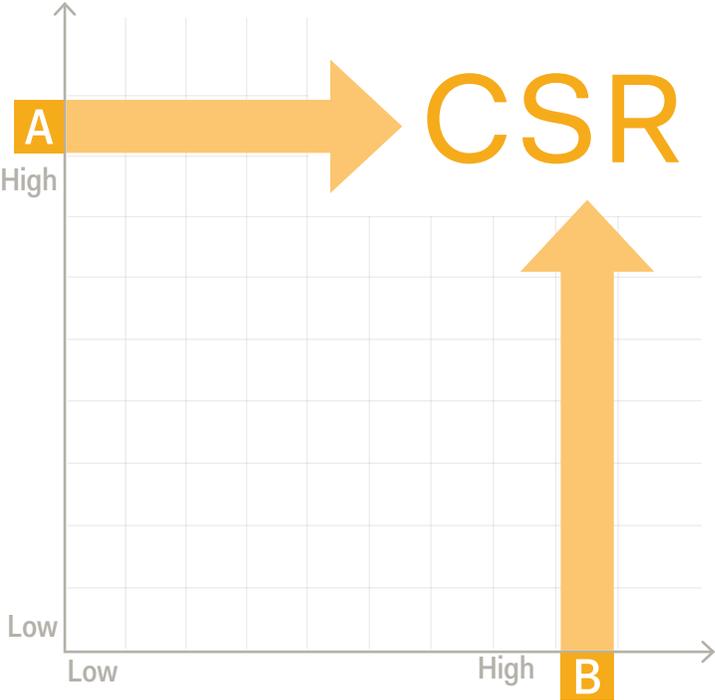
A CONTRIBUTION TO THE SUCCESS OF THE COMPANY

With CSR, the company:

- › Reassures investors
- › Increases its intangible value
- › Contributes to social licence to operate
- › Facilitates relations with local authorities
- › Multiplies its allies
- › Develops strategic advantages and key qualification skills
- › Innovates to improve operational efficiency

“With CSR, the better our reputation, the easier it is to go for financing and the easier it is to go out and get investors. All that produces a good performance. It’s not an expense, it’s an investment.”

– André Gaumond, Founder of Virginia Mines Exploration Company, Senior Vice-President, Northern Québec Development, and Director, Osisko Gold Royalties.



B POSITIVE CONTRIBUTION TO COMMUNITIES AND THE QUALITY OF THE ENVIRONMENT

With CSR, the company:

- › Is a stakeholder in community projects
- › Favours local sourcing and fosters local economic development
- › Develops skills within communities
- › Respects human and labour rights
- › Preserves resources and ecosystems
- › Provides solutions to environmental issues



Tool 3: Stakeholder identification and engagement

Stakeholders are the individuals or organizations that have an interest, are at risk, or may affect or be affected by the company's projects.

Some questions that can help a company identify its stakeholders:⁷⁴

- › To whom does the company have legal obligations?
- › Who could be affected by the company's decisions?
- › In the past, who intervened when the company had to address similar concerns?
- › Who can help the company address some of the negative impacts?
- › Who can influence the company's ability to fulfill its responsibilities?
- › Who could be at a disadvantage if excluded from the dialogue?
- › Who is affected in the value chain?

The following box provides an example of stakeholder identification.

BOX 5 Stakeholder Identification at Orano Mining⁷⁵

Orano Mining uses different frameworks and tools to identify and analyze stakeholder expectations:

- National and international regulations
- Mining conventions, partnership agreements and contractual provisions
- Frameworks and standards defined by sectoral professional organizations
- Internal methodological tools including stakeholder maps and risk management exercises
- Local bodies for dialogue with stakeholders

The company identified five groups of stakeholders with whom they engage:

1. **Local and national actors.** Communities, authorities, associations, local businesses, etc.
2. **Employees and their representatives.**
3. **Media.**
4. **International organizations.** Non-governmental organizations and the United Nations.
5. **Investors and economic stakeholders.** Customers, shareholders, suppliers, professional associations, etc.

⁷⁴ Turcotte *et al.*, 2011, p. 121.

⁷⁵ Orano Mining, 2017.

The following table provides a list of stakeholders. Simply keep the categories that apply to your organization and add those that are missing. It should be noted that the Aboriginal communities in the northern regions of Québec have a particular status and, often, specific rights, especially with respect to the territory. For information and practical advice on building relationships with Aboriginal communities, it is recommended to consult the documents published on this topic.⁷⁶

After identifying stakeholders, seek to understand their expectations of the company and the proposed projects. Assess whether these expectations imply short, medium, or long term risks or opportunities. Determine the level of commitment to provide each stakeholder. For more thorough descriptions on how to engage community stakeholders, other guidelines are recommended.

TABLE 7 Stakeholder identification and analysis

Category of stakeholders	Expectations	Time horizon	Level of engagement	Actions to take
Internal				
Management team				
Functions (sales, marketing, HR, finance, etc.)				
Employees				
Employee representatives (e.g., unions)				
External				
Shareholders or investors				
Clients and distribution				
Suppliers and supply chain				
Local authorities				
Aboriginal communities				
Local community organizations				
Human rights advocacy groups				
Environmental advocacy groups				
Competitors, industry associations				

⁷⁶ Gouvernement du Québec, 2015. http://www.autochtones.gouv.qc.ca/publications_documentation/publications/2015-02-document-intention-promoteurs.pdf.



Tool 4: Recommendations for a successful CSR approach

This tool presents, in three tables, recommendations for a successful CSR approach. Based on multiple research sources,⁷⁷ interviews, and seminars with managers, these recommendations have been grouped into three types of key actions:

1 | Make decisions and implement CSR with people

2 | Integrate CSR into what already exists within the company

3 | Communicate about CSR within the company and externally

The following tables provide details for each of them.

TABLE 8 Examples of activities to implement the key action

Key Action: Make decisions and implement CSR with people ⁷⁸		
Activities	More specifically	
Sell the idea of CSR by promoting benefits and best practices to	<ul style="list-style-type: none"> • Senior management and managers • Owners and board members 	<ul style="list-style-type: none"> • Employees • Business partners
Build a network of allies	<ul style="list-style-type: none"> • First, mobilize people who already have an interest in CSR, and then convince others • Build relationships with people from different functions and divisions 	<ul style="list-style-type: none"> • Entrust people with mandates • Catalyse attention around challenges • Reward those who contribute to CSR success
Solicit everyone's ideas	<ul style="list-style-type: none"> • Managers • Employees • Stakeholders 	<ul style="list-style-type: none"> • CSR consultants • Industry • Experts and research groups

⁷⁷ Based on Maon *et al.*, 2009, Howard-Greenville, 2007, Dunphy *et al.*, 2007, Bertels *et al.*, 2010, and from Wickert & de Bakker, 2018.

⁷⁸ Based on Maon *et al.*, 2009, Howard-Greenville, 2007, Dunphy *et al.*, 2007, Bertels *et al.*, 2010, and from Wickert & de Bakker, 2018, as well as interviews and seminars with business managers.

TABLE 9 Examples of actions to take to implement the key action

Key action: Integrate CSR into what already exists in the company		
Activities	More specifically	
Develop CSR practices that are compatible with the organization including...	<ul style="list-style-type: none"> • Its vision, mission, and values • Its core competencies • Its existing structures 	<ul style="list-style-type: none"> • The processes in place • Timelines
Adopt a gradual but global approach	<ul style="list-style-type: none"> • Introduce the change in a modest and accessible manner, rather than a grandiose or radical way • Divide more difficult-to-implement goals into realistic steps 	<ul style="list-style-type: none"> • Aim for major improvements over time, through the accumulation of combinable actions • Orient, through a vision, those actions that might otherwise seem piecemeal

TABLE 10 Examples of steps to take to apply the key action

Key action: Communicate about CSR within the company and externally		
Activities	More specifically	
Understand and make it clear that CSR is...	<ul style="list-style-type: none"> • A factor in the company's long-term success • A prerequisite for social licence to operate 	<ul style="list-style-type: none"> • An improvement process • A series of collaborative actions
Include the CSR vision in official corporate documents	<ul style="list-style-type: none"> • Mission and vision statement • Policies and principles 	<ul style="list-style-type: none"> • Guidelines and procedures • Financial and CSR reports
Create enthusiasm	<ul style="list-style-type: none"> • Provide regular information on CSR progress • Celebrate CSR improvement and successes 	<ul style="list-style-type: none"> • Communicate how CSR progress has been achieved
Adapt the messages to audiences	<ul style="list-style-type: none"> • Understand your audience goals and motivations and adapt your message accordingly • Avoid what might be considered exaggerated or misunderstood and possibly rejected by recipients 	<ul style="list-style-type: none"> • Anchor proposals in concrete steps, in work processes, routines, responsibilities, guidelines, etc.
Multiply arguments	<ul style="list-style-type: none"> • Make economic arguments • Appeal to the ethics, values and emotions of the audience 	<ul style="list-style-type: none"> • Make sure to establish links with the strategic and functional needs of the company
Listening	<ul style="list-style-type: none"> • Is essential with all stakeholders, including employees 	



Tool 5: Data collection for diagnostics

List all that is in place in the company for your component. The questions in Tool 6 can help guide the data collection.

In addition to consulting with members of the organization, the following are good sources of information:

- › Mission, vision and value statements
- › Codes of conduct
- › Policies and procedures
- › Risk analysis
- › Practices
- › Proof of compliance and certifications
- › Training programs
- › Activities and committees

COMPONENT:



Tool 6: Diagnostics for each component

The diagnostic grids were designed to provide the company with a picture of the current CSR situation. For each component, one simply selects the level that best resembles the company's reality.

To complete the diagnostic, the person circles the number that best corresponds to the level of agreement with the statement on a scale of 0 to 5, indicating the following:

- | | |
|-----------------------------|--------------------------------------|
| 0. Don't know | 3. Neither agree nor disagree |
| 1. Strongly disagree | 4. Agree |
| 2. Disagree | 5. Strongly agree |

In rare cases, a statement might not be relevant in the specific context of the company. For example, the statement pertains to the board of directors but the company doesn't have one. In such instances, the statement may be disregarded and an "X" put on the last column. Once all the statements are completed, the score gives an initial idea of the company's strengths and weaknesses. A high score suggests the item is a strength for the company. Conversely, a low score suggests a weakness. One simply indicates in the last column whether the statement corresponds to a strength or weakness using the corresponding symbol.

Score	Strength/weakness	Symbol
0-1-2-3	Weakness	—
4-5	Strength	+

The proposed diagnostic tools are based on five components: economics, governance, work life, territorial, and environmental, as described in Section 1. The purpose of this breakdown is simply to facilitate the understanding of the many CSR issues.

For each statement, please circle the number that best fits your opinion. Then, depending on the score, identify the potential strengths “+” (4-5) and weaknesses “-” (0-1-2-3) in the last column.

Component - Economics	Don't know	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly Agree	Strength (+) Weakness (-)
<i>Your company strives for success through its social and economic performance</i>							
It aims for financial, social, and environmental performance.	0	1	2	3	4	5	
It ensures that its supply chain is ethical and sustainable.	0	1	2	3	4	5	
It manages labour costs responsibly.	0	1	2	3	4	5	
<i>Your company practices loyalty in business</i>							
It has measures in place to respect property rights (intellectual and territorial).	0	1	2	3	4	5	
It establishes healthy business relationships (with suppliers, customers, and competitors).	0	1	2	3	4	5	
It fights (rejects and prevents) fraud and corruption.	0	1	2	3	4	5	
<i>Your company forecasts its profitability in a responsible way</i>							
It assesses the financial risks of its practices.	0	1	2	3	4	5	
It calculates necessary investments in its operations.	0	1	2	3	4	5	
It analyzes the social and environmental costs/benefits of its activities.	0	1	2	3	4	5	
<i>Your company contributes to local economic development</i>							
It favours the choice of local suppliers and subcontractors.	0	1	2	3	4	5	
It encourages the emergence of local businesses.	0	1	2	3	4	5	
It measures the economic impact of its activities on surrounding communities.	0	1	2	3	4	5	
<i>Your company drives CSR practices in business</i>							
It defines specific budgets for priority CSR actions.	0	1	2	3	4	5	
It invests in innovation.	0	1	2	3	4	5	
It encourages its business partners to adopt CSR practices.	0	1	2	3	4	5	

For each statement, please circle the number that best fits your opinion. Then, depending on the score, identify the potential strengths “+” (4-5) and weaknesses “-” (0-1-2-3) in the last column.

Component - Governance	Don't know	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly Agree	Strength (+) Weakness (-)
<i>As an executive, you are convinced that a CSR approach is relevant to your business</i>							
You see CSR as an investment for your business.	0	1	2	3	4	5	
You are ready to include CSR in your governance system.	0	1	2	3	4	5	
You support the evolution of your company's practices toward CSR.	0	1	2	3	4	5	
<i>Your board of directors is aware of the benefits of CSR</i>							
It is informed of the benefits of a CSR approach.	0	1	2	3	4	5	
It is interested in implementing a CSR approach.	0	1	2	3	4	5	
It accepts the implementation of a CSR approach.	0	1	2	3	4	5	
<i>Your steering committee is ready to initiate or strengthen a CSR approach</i>							
It has appointed the CSR file project leader.	0	1	2	3	4	5	
It has defined a budget and allocated resources for CSR.	0	1	2	3	4	5	
It is engaged in the development of a CSR action plan.	0	1	2	3	4	5	
<i>Your company is open to continuous improvement</i>							
It has started a process to identify priority CSR actions.	0	1	2	3	4	5	
It communicates information on its CSR actions with complete transparency.	0	1	2	3	4	5	
It works with its stakeholders to improve practices and innovate.	0	1	2	3	4	5	
<i>Your company has integrated CSR into its mission, values, projects and decisions</i>							
It has a CSR policy.	0	1	2	3	4	5	
It has set up one or more CSR monitoring committees.	0	1	2	3	4	5	
It integrates CSR into its strategies and operations.	0	1	2	3	4	5	
It evaluates its actions from a CSR perspective.	0	1	2	3	4	5	

For each statement, please circle the number that best fits your opinion. Then, depending on the score, identify the potential strengths “+” (4-5) and weaknesses “-” (0-1-2-3) in the last column.

Component – Work life	Don't know	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly Agree	Strength (+) Weakness (-)
<i>Your company has appropriate measures in place to ensure that human rights are respected</i>							
It implements measures to strengthen gender diversity and equality.	0	1	2	3	4	5	
It promotes diversity and ensures that every individual or group receives the same treatment without discrimination (based on gender, community, background, sexual orientation, age, religion, etc.).	0	1	2	3	4	5	
It promotes the employment and integration of people from groups that have been discriminated against in the past.	0	1	2	3	4	5	
<i>Your company ensures that workers' fundamental rights are respected</i>							
It establishes working conditions that respect fundamental rights.	0	1	2	3	4	5	
It ensures that fundamental rights are respected throughout its value chain.	0	1	2	3	4	5	
It achieves and maintains pay equity.	0	1	2	3	4	5	
It implements measures to continuously improve health and safety at work.	0	1	2	3	4	5	
<i>Your company takes into account the needs and expectations of employees and their representatives</i>							
It ensures well-being and quality of life at work.	0	1	2	3	4	5	
It engages employees by encouraging participation in decision-making.	0	1	2	3	4	5	
It seeks to openly and constructively dialogue with employee representatives.	0	1	2	3	4	5	
<i>Your company values feelings of belonging and pride</i>							
It favours the hiring of local workers.	0	1	2	3	4	5	
It creates opportunities for skills development.	0	1	2	3	4	5	
It involves employees in CSR projects.	0	1	2	3	4	5	

For each statement, please circle the number that best fits your opinion. Then, depending on the score, identify the potential strengths “+” (4-5) and weaknesses “-” (0-1-2-3) in the last column.

Component - Territorial	Don't know	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly Agree	Strength (+) Weakness (-)
<i>Your company applies CSR to local governance</i>							
It identifies the impacts of its activities on communities and takes them into account.	0	1	2	3	4	5	
It ensures compliance with laws, regulations, and international standards.	0	1	2	3	4	5	
It works with local and Aboriginal communities, while respecting their rights.	0	1	2	3	4	5	
It helps to preserve and protect heritage.	0	1	2	3	4	5	
<i>Your company is involved in local and regional life</i>							
It establishes and maintains transparent relationships with its external stakeholders.	0	1	2	3	4	5	
It consults communities and takes into account their needs and expectations.	0	1	2	3	4	5	
It negotiates agreements and renews them as needed.	0	1	2	3	4	5	
It establishes a dialogue with external stakeholders regarding its activities and impacts.	0	1	2	3	4	5	
<i>Your company invests in local and regional life</i>							
It contributes to local and regional initiatives in education, training, culture, and health.	0	1	2	3	4	5	
It invests in infrastructure and social programs to improve community life.	0	1	2	3	4	5	
It favours local suppliers.	0	1	2	3	4	5	
It helps strengthen local institutions.	0	1	2	3	4	5	
<i>Your company contributes to community development</i>							
It works with stakeholders on projects decided by communities.	0	1	2	3	4	5	
It boosts employment and employability.	0	1	2	3	4	5	
It is involved in skills development projects.	0	1	2	3	4	5	

For each statement, please circle the number that best fits your opinion. Then, depending on the score, identify the potential strengths “+” (4-5) and weaknesses “-” (0-1-2-3) in the last column.

Component - Environmental	Don't know	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly Agree	Strength (+) Weakness (-)
<i>Your company has identified the impact of its activities on the environment</i>							
It analyzes its operations based on regulations and standards.	0	1	2	3	4	5	
It consults research centres, industry and sector associations, and stakeholders.	0	1	2	3	4	5	
It conducts environmental lifecycle analyses to identify where the most important impacts are.	0	1	2	3	4	5	
<i>Your company is concerned about the environmental impact of its value chain</i>							
It assesses the environmental impact of its value chain.	0	1	2	3	4	5	
It encourages its suppliers and contractors to improve their environmental performance.	0	1	2	3	4	5	
It is seeking solutions to reduce the environmental footprint of transport.	0	1	2	3	4	5	
<i>Your company restores the sites and areas in which it operates</i>							
It devises measures to preserve the environment.	0	1	2	3	4	5	
It restores natural habitats.	0	1	2	3	4	5	
It innovatively rehabilitates deteriorated living environments.	0	1	2	3	4	5	
<i>Your company reduces the environmental footprint of its business activities</i>							
It controls its consumption of energy, water, and raw materials.	0	1	2	3	4	5	
It seeks to eliminate its pollution, including emissions to air, water and soil, as well as noise pollution.	0	1	2	3	4	5	
It is focused on reducing the use of resources as well as recycling, and reusing them.	0	1	2	3	4	5	
It is concerned with the energy performance of its equipment and buildings.	0	1	2	3	4	5	
<i>Your company is constantly looking to improve its environmental performance</i>							
It rethinks and updates its production process.	0	1	2	3	4	5	
It plans to adapt to climate change.	0	1	2	3	4	5	
It is seeking partners to develop solutions.	0	1	2	3	4	5	



Tool 7: Compilation of diagnostics for each component

Summary of key elements of diagnostics for each component.

Start by grouping the component diagnostics. For the broad component categories, add an “x” next to each statement to indicate whether it describes a strength or weakness of your company and then specify the elements that require reinforcement.

Components	Strength	Weakness	What to reinforce
ECONOMICS COMPONENT			
Your company strives for success through its social and economic performance.			
Your company practices loyalty in business.			
Your company plans its profitability responsibly.			
Your company contributes to local economic development.			
Your company drives CSR practices in business.			
GOVERNANCE COMPONENT			
As an executive, you are convinced that a CSR approach is relevant to your business.			
Your board of directors is aware of the benefits of CSR.			
Your steering committee is ready to initiate or strengthen a CSR approach.			
Your company is open to continuous improvement.			
Your company has integrated CSR into its mission, values, projects, and decisions.			

Components	Strength	Weakness	What to strengthen
WORK LIFE COMPONENT			
Your company has appropriate measures in place to ensure that human rights are respected.			
Your company ensures that workers' fundamental rights are respected.			
Your company takes into account the needs and expectations of employees and their representatives.			
Your company values feelings of belonging and pride.			
TERRITORIAL COMPONENT			
Your company applies CSR to local governance.			
Your company involves communities in its activities.			
Your company is involved in local and regional life.			
Your company contributes to community development.			
ENVIRONMENTAL COMPONENT			
Your company has identified the impact of its activities on the environment.			
Your company is concerned about the environmental impact of its value chain.			
Your company restores the sites and areas in which it operates.			
Your company reduces the environmental footprint of its business activities.			
Your company is constantly looking to improve its environmental performance.			



Tool 8: Strategic analysis of diagnostic results

From the strengths and weaknesses identified through the diagnosis of each component (Tool 6) and the elements to be reinforced (Tool 7), a strategic analysis can help identify the goals the company should prioritize.

The following questions can assist in identifying priorities:

Would improving this element...

Be advantageous for the company?

For example, would this allow the company to:

- Gain or maintain a competitive advantage (allowing the company to distinguish itself from its competitors)?
- Maintain or obtain a skill essential to its success?
- Gain access to financing or preferential terms?
- Facilitate employee recruitment and engagement?
- Make allies?
- Seize an opportunity to rethink certain processes and reduce operating costs?
- Fulfill its mission and achieve its vision?

Would it reduce the company's risks?

For example, would this:

- Contribute to its social licence to operate, or improve its reputation?
 - › What would some stakeholders say or do if they were aware of the risks associated with the project or activity?
 - Neighbouring communities, social groups, environmental groups, etc.
 - Media
 - Investors, clients
- Maintain access to inputs the company needs?
- Reduce the risk of health and safety incidents?
- Reduce financial risks? For example, by addressing environmental problems before they occur.

To what extent would this goal contribute positively to:

Québec society

- By investing in innovation?
- By developing state-of-the-art expertise?
- By participating in a healthy economy?

Local development

- By creating quality jobs?
- By developing skills?
- By favouring local supply?
- By implementing projects in the community?

The quality of the environment

- By preserving resources and ecosystems?
- By providing solutions to environmental issues?



Tool 9: Relevance test

Determining the most important goals requires focusing on issues that are relevant to the company.

Different approaches are possible for analyzing relevance,⁷⁹ including that of Lydenberg *et al.* (2010),⁸⁰ who include in their approach a relevance test that enables prioritization of issues, thus influencing company goals. This relevance test includes five categories of impacts to be assessed:

- 1. Financial risks/impacts**
Issues that may have a financial impact or present a short-, medium-, or long-term risk.
- 2. Legal/regulatory incentives**
Issues that arise as a result of emerging or evolving government policy or regulations.
- 3. Peer-based practices**
Issues for which companies in the sector tend to be accountable and which they recognize as drivers of significant change.
- 4. Stakeholder concerns and societal trends**
Issues that are of great importance to stakeholders.
- 5. Opportunity for innovation**
Areas in which there is potential to explore innovative solutions that benefit the environment, customers, and other stakeholders, demonstrate leadership, and create a competitive advantage.

To establish priorities, it is recommended to assess each issue or goal based on the five categories (on a scale of 1 to 3, for example). The higher the total, the more relevant the issue is.

⁷⁹ Najlaoui, H., 2016.

⁸⁰ https://iri.hks.harvard.edu/files/iri/files/iri_transparency-to-performance.pdf.

The GRI (G4) also proposes an approach whereby the hierarchy of issues is established based on their economic, environmental, and social impacts and their influence on stakeholder assessments and decisions.⁸¹

The purpose of the organization's impact analysis is to prioritize issues that may have the greatest positive or negative impact on the organization. For this analysis, the GRI recommends assessing the following:

- The probability of an impact occurring
- The severity of the impact
- The probability of risks or opportunities arising from the issue
- The importance of the impact on the company's long-term performance
- The opportunity for the company to grow or take advantage of the issue
- Current and future financial and other impacts
- Impacts on company strategies, policies, processes, relationships, and commitments
- Impacts on competitive advantage and management quality

To understand the influence that an action may have on stakeholder evaluations or decisions, the company should consider the views of internal and external stakeholders. This analysis may include:

- Each stakeholder group's perception of the company's impact on it
- Each stakeholder group's perception of dependence on the company
- The geographical location of stakeholders and the importance of the issue for this region
- The diversity and range of interested or affected stakeholders
- Stakeholder expectations in terms of actions and responses to the issue
- Expectations of transparency on the issue

⁸¹ <https://www2.globalreporting.org/standards/g4/Pages/default.aspx>.

Once the analysis is completed, thresholds for the relevance of the issues must be determined from defined criteria to be able to prioritize them. Box 14 illustrates the goal prioritization process at CNOOC.⁸²

BOX 6 Determining issue relevance for prioritizing goals at CNOOC

From a variety of sources (GRI standards, stakeholder views, corporate policies, management strategies, ESG performance indicators, internal publications, media reports), CNOOC first identified 19 issues related to the economy, the environment, labour, human rights, and the territory.

In collaboration with an external consultant, a survey was conducted with seven stakeholder groups, in which respondents evaluated and ranked the importance of each issue based on their understanding.

CNOOC's senior managers were also consulted for their views on the relevance of the issues.

Data collected from stakeholders and company management was analyzed. The results of this analysis were transposed into a relevance matrix based on two components: importance for stakeholders and importance for the company. This matrix serves as a reference for the formulation of the company's strategies and goals.

Based on this matrix, the issues were prioritized, according to three degrees of importance:

1 HIGH	2 MODERATE	3 LOW
<ul style="list-style-type: none"> 1. Production safety 2. Research and innovation 3. Emissions and waste management 4. Health and safety 5. Risk control 6. Energy-saving and emissions reduction measures 7. Stable energy supply 	<ul style="list-style-type: none"> 8. Biodiversity protection 9. Employee training and career development 10. Sustainable profitability 11. Product quality management 12. Employees' rights and interests 13. Anti-corruption 14. Supply chain management 	<ul style="list-style-type: none"> 15. Diversity and equal employment 16. Customer service management 17. Investment in social welfare 18. Community development 19. Equipment, material and resources savings

⁸² CNOOC Limited, 2018.



Tool 10: Meeting agenda for choosing priority goals

Introduction

- › Meeting purpose: deciding on company CSR goals
- › Proposed approach

Grouping of CSR strategic analyses

- › Report on the results of strategic analyses for each component (Tools 6 and 7)
- › Exchange of impressions, comments, questions, etc.
- › Discussion on the goals to be prioritized in terms of strategic issues (Tools 8 and 9)

Choosing priority goals for the company

- › Selecting priority goals for all component
- › Preliminary proposals for action to be taken to achieve priority goals (Tool 12)



Tool 11: Examples of practices to explore and possible CSR actions

1

Economics

- › Analyse customer needs to meet them more responsibly
- › Measure the company's contributions to local and national economies and set goals to that effect
- › Value CSR innovation within the company and with other organizations
- › Have a code of ethics and reporting avenues
- › Speak against corruption
- › Implement anti-corruption controls
- › Encourage suppliers and partners to adopt CSR
- › Establish procurement policies that favour responsible suppliers
- › Make decisions that take externalities into account
- › Seek to be part of circular or "green" economy networks

2 Governance

- › Ensure compliance with regulations and major international treaties and seek to do even better
- › Devise a CSR action plan
- › Entrust CSR mandates
- › Establish CSR performance indicators and track their progress
- › Include CSR goals in the compensation system
- › Integrate CSR into the vision, mission, values, culture, decision-making processes, and activity protocols
- › Promote the benefits of CSR among members of the board of directors
- › Promote diversity among members of the board of directors and management

3 Work Life

- › Ensure that human and labour rights are respected
- › Consult and promote dialogue among employees and their representatives
- › Support employee skills development
- › Reinforce security measures
- › Set a “zero occupational accident” goal
- › Promote CSR among employees
- › Maintain a corporate culture that promotes employee engagement, process improvement, and CSR implementation
- › Introduce a gender equality policy
- › Encourage diversity in recruitment
- › Provide training on respectful intercultural relations
- › Highlight important moments in the various cultures of employees

4 Territorial

- › Ensure that the rights of communities are respected and seek to do better
- › Inform, consult, discuss, and develop projects in collaboration with communities, citizen groups, and local authorities
- › Establish a policy that promotes local sourcing
- › Provide expertise for the development of local businesses
- › Introduce a hiring policy that favours local employees and stimulates job integration
- › Support the advancement of employees from local communities
- › Develop and renew Impact and Benefits Agreements (IBA)
- › Set up follow-up committees including members of local communities
- › Participate in community projects and contribute to a local development fund
- › Leave a legacy of infrastructure to local communities

5 Environmental

- › Ensure compliance with regulations and major environmental treaties and seek to do more
- › Develop an environmental policy
- › Measure the impact of the company's activities on the environment and set improvement goals
- › Determine targets to reduce resource and energy consumption, pollutants, contaminants, waste, and greenhouse gas emissions
- › Check the compliance of activities with environmental policy by establishing internal control mechanisms
- › Set up environmental monitoring committees
- › Plan for cohabitation with wildlife
- › Keep the environmental footprint of activities to a minimum
- › Protect areas at risk
- › Rehabilitate ecosystems that have been disrupted or exploited by business activities
- › Adopt eco-efficient technologies
- › Conduct lifecycle analyses to identify activities that have the most negative environmental impacts and look for solutions to address them
- › Contribute to solutions to environmental issues
- › Collaborate on innovation projects



Tool 12: Questions to establish the feasibility of a CSR action



The following questions may be useful in determining the feasibility of the actions that are being contemplated:

Is there a strong link between the proposed action and the company's core activities or skills?

Is the proposed action compatible with company values?

- If so, identify which ones.
- Otherwise:
 - Would it be relevant and possible beforehand to work to change some of these values?
 - Is it better to focus on other actions?

Is the proposed action compatible with the company's structures?

- If so, identify which ones.
- Otherwise:
 - Would it be relevant and possible beforehand to work to change some of these structures or to provide new ones?
 - Is it better to focus on other actions?

Is the proposed action very costly?

- If so, does it seem like a good long-term investment?
- Would another action achieve the goal more inexpensively?

Is the scale of the planned action realistic?

- Otherwise, would it be possible to divide this action into a sequence of several smaller actions to be implemented over time?



Tool 13: Details on co-ordination tasks

TABLE 11 Co-ordination items

Items	To do
Introduce the action plan	<p>Inform stakeholders about:</p> <ul style="list-style-type: none">• The approach: origin - steps - priorities selected• Goals and means to achieve them• Implementation steps• Expected contributions• Tools and support mechanisms• Impacts on work• Advantages <p>Gather feedback and comments</p>
Activity integration	<p>Make sure that tasks are:</p> <ul style="list-style-type: none">• Aligned• Synchronized• Integrated• Completed on times
Flow and exchange of information	<p>Share information through means such as:</p> <ul style="list-style-type: none">• Meetings• Progress reports• Phone calls• Emails• Digital platforms



Tool 14: Assessment of the approach

To be able to carry out the assessment, a series of decisions must be made beforehand.

In addition to the indicators identified in the development of the action plan, the following points must also be identified: **things being assessed, sources of information, and data collection methods.**

Things being assessed

The assessment is useful in demonstrating the success of the approach and in trying to understand what works and what doesn't. There are several dimensions to consider in this assessment: impact, relevance, effectiveness, efficiency, sustainability, process, learning, etc.⁸³ Table 12 provides questions that can be used to evaluate each of these aspects.

TABLE 12 Aspects of the assessment and related questions

Aspects	Examples of assessment questions
Relevance	<ul style="list-style-type: none"> › To what extent were the actions put in place aligned with the needs/priorities of the stakeholders concerned? › Have these actions had a positive impact on these stakeholders and their issues?
Efficiency	<ul style="list-style-type: none"> › To what extent have the activities and expected results been achieved? › What main factors influenced their achievement?
Efficiency	<ul style="list-style-type: none"> › Have deadlines and budgets been met? › How could resources have been used more productively and effectively?
Impact	<ul style="list-style-type: none"> › What changes have occurred as a result of the implementation of the actions? › What were the unforeseen, positive, or negative impacts?
Sustainability	<ul style="list-style-type: none"> › Will the impacts of the actions continue over time and after the implementation? › How, and by whom, should the follow-up be done over time?
Process	<ul style="list-style-type: none"> › To what extent has the implementation of the action plan been effective? › To what extent have the relevant stakeholder groups had the opportunity to participate in decisions and activities? › To what extent have the culture of communities been taken into account?
Learning	<ul style="list-style-type: none"> › What worked well? What did not? › What were the obstacles? How could they have been overcome?

⁸³ Chianca, T., 2008.

Sources of information

The use of different data sources increases the reliability of the evaluation. It may therefore be advantageous to involve not only management and the CSR team, but also employees and external stakeholders.

Data collection methods

Common methods of data collection include questionnaires, interviews (individual and group) and document observation and revision. Once data collection is complete, data is then organized and analyzed.



Tool 15: List of additional CSR resources



General

Aluminium Stewardship Initiative: A global, multi-stakeholder, non-profit standards setting and certification organization with a commitment to maximizing the contribution of aluminium to a sustainable society, <https://aluminium-stewardship.org/>.

BNQ 21000: Sustainable development-guidelines for the implementations of principles for management of enterprises and other organizations, <http://www.bnq21000.qc.ca/>.

Corporate Social Responsibility – An Implementation Guide for Business: An introduction to some of the existing CSR tools and approaches, https://www.iisd.org/pdf/2007/csr_guide.pdf.

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