

CSR Frameworks Review for the Extractive Industry

Canadian Business for Social
Responsibility

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I BACKGROUND

Differentiating the Frameworks

A number of CSR frameworks have been developed to assist companies to design, implement, monitor and evaluate their CSR strategies and programs. This document profiles eleven different frameworks that are appropriate for the extractive industries and provides an overview of key strengths and weaknesses. Some of the frameworks were designed specifically for the extractives industries, while others take a more general approach to CSR. Most frameworks profiled in this document consist of a set of general principles and policy guidance (“what to do”), while others include more in-depth management frameworks and guidance notes that provide more prescriptive or demonstrational direction on implementation (“how to do it”). Some frameworks also provide guidance through issue-specific toolkits and related case studies.

The CSR Frameworks presented here are voluntary although some are required with membership to an association, such as the International Council for Mining and Metals (ICMM) and or the Mining Association of Canada (MAC) Public reporting on some or all of the framework’s principles is a common requirement, but some frameworks also require an element of assurance on the reported material.

The term “frameworks” in this document is a generic term used to describe principles, guidelines and standards. All of the different frameworks presented in this document fall under one of these headings, which we have defined as follows:

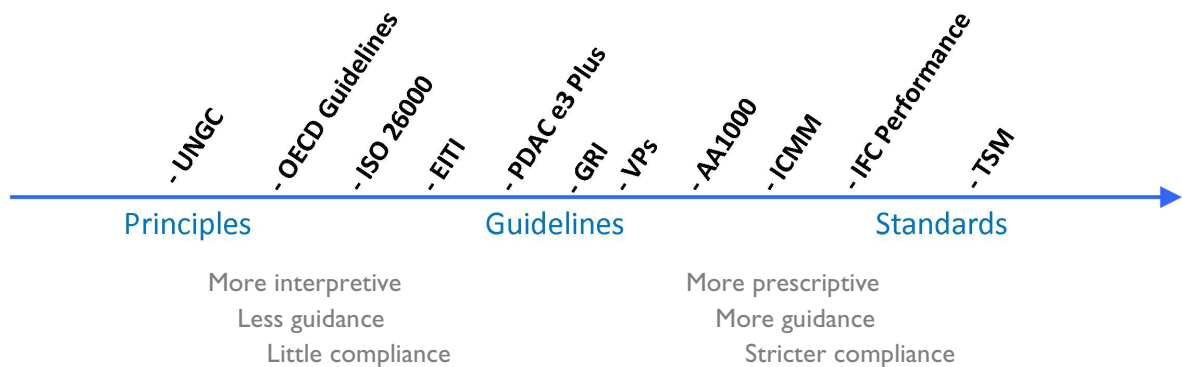
Principles – A fundamental truth(s) or law as the basis of reasoning or action. A personal ‘code of conduct’. Not enforceable, very interpretive and generally offers little guidance.

Guidelines – A set of procedures which direct the user through the necessary steps that should be followed with respect to the given topic under consideration. Less enforceable and less prescriptive than standards.

Standards – A more authoritative model or measure, a pattern for guidance, by comparison with which the quality, excellence, correctness etc. may be determined. Some contractual obligations, guidance, and performance measurement are generally included.

In an effort to better understand and evaluate the frameworks, we have situated each of them on a continuum according to the degree of prescriptive guidance and level of reporting and verification requirements.

Figure I – CSR Frameworks Continuum



2 CSR FRAMEWORKS

Evaluating the Frameworks

The CSR Frameworks Continuum is used throughout this document to help readers understand where each framework sits in relation to the others; however, the continuum is only one way to differentiate the frameworks.

Each CSR Framework was evaluated against specific criteria in order to assess its relative strengths and weaknesses:

- **Reputation**
What is the external perception of the framework by industry, government and civil society? How well known is the framework? How well respected is it by external stakeholders?
- **Rigor**
How rigorously are the companies held accountable to the framework? Does the framework require reporting and how thorough are the reporting guidelines? What types of assurance or verification are required, if any?
- **Breadth and depth**
Does the framework cover a wide range of CSR issues? How deep is the coverage of specific issues?
- **Practicality / usefulness**
How useful is the framework in implementing CSR policy at the ground level? Are guidance notes, case studies or toolkits provided? How useful or thorough are the guidance notes in turning policy into practice?
- **Industry specific vs. general**
Does the framework address a specific industry(ies) or are they generally applicable to all companies and organizations?

This document profiles each framework and provides an overview of key strengths and weaknesses. For further information, please contact:

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2.1 THE UNITED NATIONS GLOBAL COMPACT (UNGC)

History

The United Nations Global Compact (UNGC) was designed in 2000 by the United Nations as a broad set of principles that applies to all industries and to projects at all stages of operation. The UNGC is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles.

Purpose

The UNGC was designed to encourage businesses to align their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption. The UN Global Compact has two objectives: 1) mainstream the ten principles in business activities around the world; and 2) catalyze actions in support of broader UN goals, including the Millennium Development Goals (MDGs).

Key Components

The UNGC is comprised of ten general principles. Some management tools and resources are made available to members as well as opportunities to engage in specialized environmental, social and governance work streams with company and civil society participation.

Requirements

Joining the UNGC requires one report per year on one project within the parameters of one of the ten principles.

Strengths

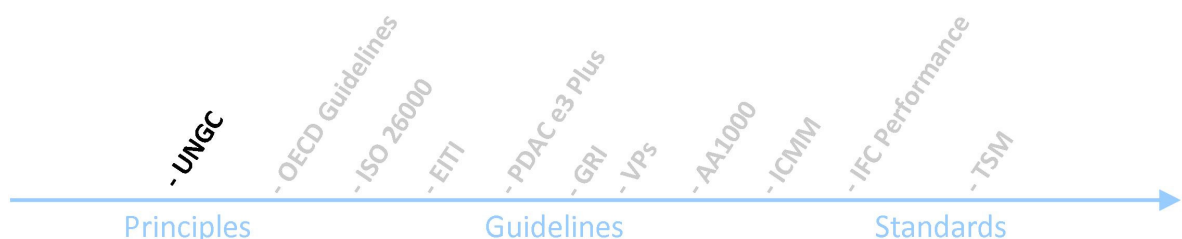
- Medium reputational benefits;
- Membership provides access to the United Nations' extensive knowledge of sustainability and development issues;
- UN Global Compact offers some management tools and resources, as well as the opportunity to engage in specialized work streams in the environmental, social and governance realms; and
- UNGC acts as an umbrella for engagement with NGOs on specific issues.

Weaknesses

- UNGC is not widely known in Canada, and is frequently criticized for being a weak instrument and too easy to join;
- Companies with little commitment to CSR joined to benefit from the reputation of being associated with the UN ("bluewashing");
- Support for the UNGC is relatively inconsequential to local-level stakeholders; and
- Not very demanding on signatories and subject to scepticism by NGOs.

What Sets It Apart?

The prominence of the United Nations makes the Global Compact the most recognizable CSR Framework in the world.



2.2 OECD GUIDELINES FOR MULTINATIONAL ENTREPRISES

History

The Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises (MNEs) were originally developed in 1976 following the Universal Declaration of Human Rights. The Guidelines have been revised many times; the newest version was created in 2000 by the OECD council, secretariat, and committees, along with 29 member nations (including Canada) and four non-member countries (there are 41 member and non-member countries as of 2009).

What Sets It Apart?

The Guidelines provide excellent high-level policy and management guidance on a broad range of issues.

Purpose

The OECD Guidelines are for companies based, exploring, and/or operating in OECD member-countries. They were designed to provide consistency in codes of conduct across member nations and subsequent clarity to MNEs based in or operating in member nations. They provide recommendations to MNEs on responsible business conduct and are managed and upheld by a National Contact Point (NCP) in each member country. The NCP is tasked to (1) provide information; (2) promote the guidelines; (3) provide understanding to the business and non-business community; and (4) handle all inquiries on the guidelines. The NCP is also responsible for handling all complaints made against an enterprise.

Key Components

The Guidelines include eleven general policy recommendations as well as more targeted policy and management guidance on: disclosure; competition; taxation; employment and industrial relations; combating bribery; consumer interest; environment, and; science and technology. Also available is a Risk Awareness Tool for MNEs in Weak Governance Zones.

Requirements

There are no requirements associated with using the OECD Guidelines.

Strengths +

- Internationally recognized, with medium reputational benefits;
- Cover a wide range of issues, not just social and environmental; and
- The Guidelines apply to both the operations in a company's home and host countries.

Weaknesses —

- Lacks some credibility as the Guidelines are voluntary and therefore companies cannot be held legally accountable for failing to adhere to them; and
- The Guidelines are normative and only provide recommendations on what to do – not how to implement or incorporate them into business activity.



2.3 ISO 26000 (WORKING DRAFT 4)

History

ISO 26000 is an international standard currently under development by a working group consisting of 364 experts and 87 observers from industry, government, labour and consumer groups, and NGOs from 74 countries around the world. The Standard is scheduled to be published in 2010 and is being designed in alignment with existing ISO standards, and international treaties and conventions (e.g. ILO Convention, UDHR).

Purpose

Upon its release, the framework will provide policy and management guidance on CSR concepts, definitions and methods of evaluation particularly related to: operationalizing social responsibility, identifying and engaging with stakeholders, and social responsibility reporting.

Key Components

The guidance document includes eight principles of social responsibility, what is expected of companies in relation to seven social responsibility core subjects (organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement and development), and things to consider when integrating social responsibility throughout the organization.

Requirements

Adherence to the Standard is entirely voluntary and not be intended for third party certification.

Strengths +

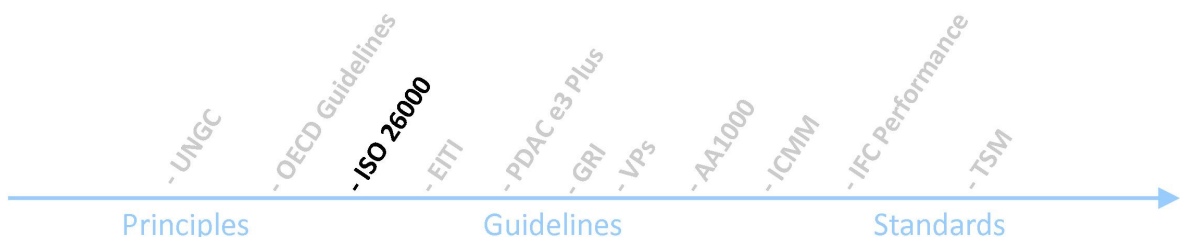
- Good CSR 101 reference guide – terms and definitions, history, trends and existing initiatives;
- Provides useful tips and pointers to assist companies in determining what CSR core subjects and issues are relevant to them, and how to begin integrating CSR at an operational level;
- Consistent with other internationally recognized CSR frameworks such as the UNGC Principles; Developed with input from a variety of stakeholders from developed and developing countries and decisions made based on consensus; and
- Accessible free of charge by organizations (not just companies) of all sizes.

Weaknesses —

- Standard is voluntary and does not allow for third party auditing and certification;
- Framework provides only basic (high-level) guidance on what companies “should do” to be socially responsible, but does not describe how to meet the outlined expectations (e.g. section on stakeholder engagement describes why stakeholder engagement is important but provides little guidance on how to effectively engage stakeholders); and
- Expectations are vague and do not include a range of performance levels or targets therefore does little to facilitate continuous improvement.

What Sets It Apart?

As a member of the ISO family, the 26000 series will be part of possibly the most renowned set of management systems in the world.



2.4 THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (EITI)

History

The Extractive Industries Transparency Initiative (EITI) was proposed by UK Prime Minister Tony Blair at the 2002 Earth Summit and was subsequently developed over the course of five years through plenary conferences involving governments, companies, industry groups, international organizations, investors and NGOs. The EITI began its initial roll out in 2003. Canada has been an official supporter since 2007.

Purpose

The goal of the EITI is to strengthen governance by improving transparency and accountability in the extractives sector. The EITI is a process by which government revenues generated by extractive industries – such as tax, profit oil, and royalties – are published in independently verified reports. It is countries that implement the EITI, not companies.

Key Components

The EITI is grounded in a set of 12 general principles. Governments and companies in EITI implementing countries complete EITI documentation and return them to the EITI secretariat for the reconciliation of data.

Requirements

Companies operating in EITI implementing countries must support the EITI process, regardless of their position on the initiative, but companies can also support the EITI by encouraging non-EITI countries to join.

Strengths

- Commitment to the EITI demonstrates a high degree of economic transparency to external stakeholders, particularly important in developing countries and regions with high perceived levels of corruption;
- Participation demonstrates industry leadership and facilitates implementing countries' abilities to report transparently; and
- Joining the coalition provides some “surface-level” reputational benefits.

Weaknesses

- Limited in scope – dealing only with financial transparency;
- No public disclosure on specific companies or projects, as all information is amalgamated by sector, limiting the initiative's effectiveness;
- Support for the EITI is relatively inconsequential to local-level stakeholders; and
- Significant amount of work required by accounting departments.

What Sets It Apart?

Participation in the EITI signals to both internal and external stakeholders, that your company is committed to transparency and accountable.



2.5 PDAC e3 Plus – A FRAMEWORK FOR RESPONSIBLE EXPLORATION

History

The e3 Plus Framework for Responsible Exploration was developed by the Prospectors and Developers Association of Canada (PDAC) with assistance from industry leaders and various stakeholder groups. The original e3 (Environmental Excellence in Exploration) was developed in 2003 and the revised e3 Plus was launched in 2009.

Purpose

The e3 Plus was developed to help inform exploration companies and departments to integrate social, environmental and health and safety aspects in their decision-making while engaging in exploration projects around the world.

Key Components

The Framework consists of eight high-level principles and more detailed guidance notes that outline specific assistance on operational implementation. Three toolkits (*Social Responsibility, Environmental Stewardship and Health & Safety*) provide even more in-depth operational guidance. A second phase of e3 Plus is scheduled for 2009/2010, which is expected to include Performance Objectives; Reporting Criteria and Verification.

Requirements

The guidelines are voluntary and PDAC members are not required to adopt the Framework as part of membership (unlike TSM). However, a company that makes a public statement regarding adoption of the Framework is expected to adhere to the Principles.

Strengths +

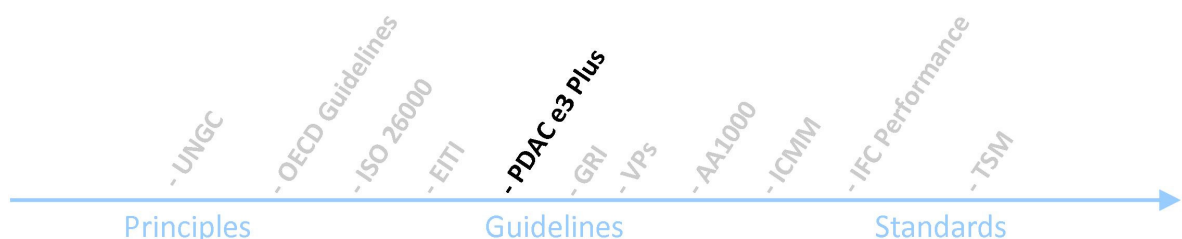
- The Framework is aligned with other best practice frameworks such as the Voluntary Principles on Security and Human Rights, the IFC Performance Standards, and international treaties such ILO Convention 169 (Indigenous and Tribal Peoples Convention);
- Because the Framework is still under development, there is opportunity to collaborate with leading exploration companies on the design and implementation of new CSR standards for the exploration industry; and
- The e3 and the Principles and Guidance serve as good reference tools and can be accessed on the PDAC website free of charge (membership in PDAC is not required).

Weaknesses —

- The Framework is still under development and some practical “how to” components are missing (particularly regarding health and safety and social responsibility); and
- The Framework lacks an accountability mechanism – participation is voluntary and there are currently no monitoring or reporting requirements for PDAC members.

What Sets It Apart?

The e3 Plus is the only CSR Framework specifically geared towards mining exploration.



2.6 GLOBAL REPORTING INITIATIVE (GRI)

History

The GRI Reporting Framework (including G3 Guidelines) was developed by the Global Reporting Initiative (administered in the Netherlands) in 2006. GRI is a large multi-stakeholder network governed by a board and several other governance bodies that ensure that the reporting framework is part of a continuous improvement process. The GRI is one of three performance guidelines promoted in the Canadian government’s CSR Strategy For The Canadian International Extractive Sector.

What Sets It Apart?

The GRI Guidelines have become **the** global standard for CSR reporting.

Purpose

The GRI Reporting Framework is intended to serve as a generally accepted framework for reporting on an organization’s economic, environmental, and social performance. A Mining and Metals Sector Supplement was developed in 2005 with coordination from GRI and ICMM.

Key Components

The GRI provides guidelines for reporting performance on: environment, labor practices and decent work, human rights, society and product responsibility.

Requirements

There are no requirements for using the GRI Guidelines. There are three self-declared levels of reporting depending on the number of performance indicators reported: A, B and C (a + added to a level indicates that the report has been externally assured). Use of the framework may be self-declared (no cost), ‘GRI-checked’ (EUR 1,400), or third party checked (cost set by external party).

Strengths +

- Covers a broad spectrum of CSR issues and areas;
- Offers a reporting format that is widely recognized by various stakeholders globally and has strong reputational benefits (it is the most widely used sustainability reporting framework globally);
- Provides consistency with reporting practices of industry peers (through sector supplement) and enables benchmarking; and
- Supported by mining sector industry associations (such as ICMM), industry peers and NGOs through the Mining and Metals Sector Working Group.

Weaknesses —

- Focus is on improving CSR reporting practices, not on improving CSR practices themselves;
- Designed as an organizational-level approach and may not address all measurement and reporting expectations on a site-specific or facility level; and
- The guidelines cover issues that are material to a general audience, but do not help identify issues material to your company’s own set of stakeholders.



2.7 VOLUNTARY PRINCIPLES ON SECURITY AND HUMAN RIGHTS

History

The Voluntary Principles on Security and Human Rights (VPs) were developed in 2000 by the US State Department and the UK Foreign and Commonwealth Office in consultation with six extractive sector companies along with a number of US and UK based NGOs. The VPs are one of three performance guidelines promoted in the Canadian government’s CSR Strategy for the Canadian International Extractive Sector.

Purpose

The VPs were designed to guide mining, oil and gas, and energy companies to create functioning operations through safety and security that ensure human rights and fundamental freedoms. The primary focus is risk assessment, as well as interactions between companies and public and private security.

Key Components

The VPs include guidance on management systems and processes, measurable performance standards, and third-party verification.

Requirements

The VPs can be freely used by any company or organization. To become a member requires that participants: actively dialogue with other participant companies; promote the VPs; and, actively implement the VPs into practices and procedures related to security and human rights. As of 2007, VP participants are required to report annually to other VP members on their progress in implementing the VPs.

Strengths **+**

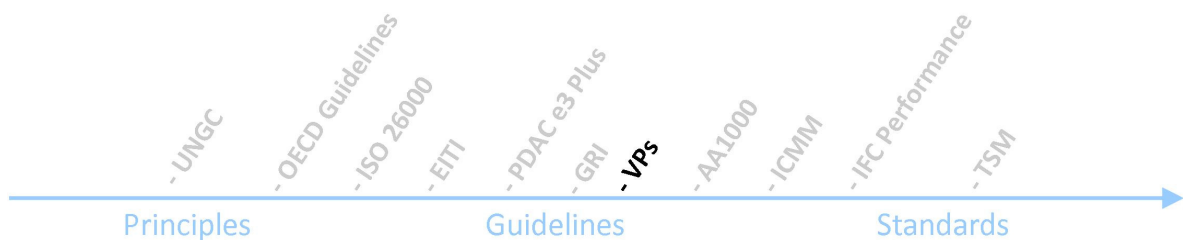
- Medium–strong reputational benefits; perceived as credible because of the multi-stakeholder involvement;
- Only framework that provides specific guidance on security and associated human rights risks;
- Acts as a mechanism for reducing risk. Risk and impact assessment requirements drive companies to think critically about their operations, which gets translated into monitored action plans; and
- CEO and senior executive involvement is necessary to participate, thus increasing the level of awareness of security risks and integration of mitigation strategies into operations.

Weaknesses **—**

- Seen as broad and exclusive;
- The VPs are voluntary and therefore companies cannot be held accountable against them;
- Lack of a formal audit mechanism; and
- Due to VP confidentiality requirements, company reports on progress are not made public, thereby lessening the transparency and subsequent credibility of the VPs.

What Sets It Apart?

The VPs are the only CSR Framework that thoroughly addresses security and human rights and place a strong emphasis on risk



2.8 AA1000 SERIES

History

The AA1000 series of standards were developed by AccountAbility in the UK through an extensive world-wide multi-stakeholder consultation. The series consists of three standards: the Assurance Standard, the Stakeholder Engagement Standard, and the AccountAbility Principles Standard developed in 2003, 2005 and 2008 respectively.

Purpose

AA1000 is a standard for the measurement and reporting of ethical behavior in business. The series provides organizations a framework for understanding and improving ethical performance, and a means for others to judge the validity of a company's ethical claims.

Key Components

The *Assurance Standard (AS)* is standard for assurance providers covering the full range of an organization's disclosure and associated performance. The *Stakeholder Engagement Standard (SES)* is a framework for designing, implementing, assessing, communicating and assuring the quality of stakeholder engagement. The *AccountAbility Principles Standard (APS)* allows for broader organizational application of the principles of inclusivity, materiality and responsiveness that underpin the AA1000 series.

Requirements

The standards are non-proprietary and open-source, so there is no cost to use them. However, the cost of assurance will depend on the assurance provider and the types of assurance that can be sought.

Strengths +

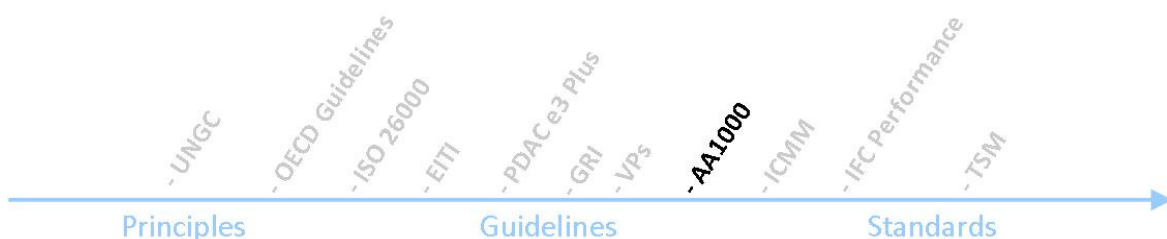
- Applies the rigorous assurance mechanisms of financial information and non-financial information;
- Goes beyond just verification of data to consider processes and principles that relate to an organization's sustainability performance;
- Offers guidance on determining materiality and how to focus on issues that are important and relevant to both companies and their stakeholders (this is an increasingly important issue and expectation for sustainability programs and reporting); and
- Designed to be complimentary to the Global Reporting Initiative and other international standards such as ISO, SA800, IAASB and ISEAL member standards.

Weaknesses —

- Not widely known or used in Canada;
- Not specific to mining and extractive sectors; and
- Used mostly by sustainability assurance providers, although can be used by companies to ensure that principles are incorporated into performance planning and reporting.

What Sets It Apart?

AA1000 effectively addresses an area of CSR vacant in many other frameworks – Materiality. It also strongly compliments the GRI.



2.9 ICMM SUSTAINABLE DEVELOPMENT FRAMEWORK

History

The SD Framework was established in 2003 by the CEO-led ICMM. Details of the framework were developed by the International Institute for Economic Development (IIED). Through their position as the co-ordinator of the Mining, Minerals and Sustainable Development (MMSD) project of the Global Mining Initiative, the IIED built the framework with input from a range of stakeholder representatives (unions, industry, First Nations, IFIs, NGOs, government, etc.).

Purpose

To provide leadership on responsible mining and optimize the ICMM's contribution to sustainable development. They provide policy and site-level guidance on best-practice approaches to social and environmental management.

Key Components

Ten general principles, performance standards, management systems and processes, and industry specific toolkits (free online).

Requirements

Membership to ICMM requires participation in the SD Framework. Specific requirements include public reporting on the ten principles, and the company's CSR/Sustainability report must meet GRI A+ standards (external assurance).

Strengths

- Reputational benefits are relatively strong, as the ICCM is a respected organization internationally;
- Framework overlaps with other industry initiatives (links in well with TSM) and civil society initiatives (GRI);
- Provides guidance on multiple operational levels: policy, management framework and reporting;
- Involvement includes regular dialogue at the CEO level with industry leaders;
- Company participation in designing leading edge performance standards and tools for the industry; and
- Peer comparisons with global mining industry leaders.

Weaknesses

- Onerous and resource intensive; and
- As an industry-led standard (driven by companies and an industry association) it is not deemed as credible by some stakeholders (NGOs, communities) as other, more stakeholder-driven initiatives such as the Framework for Responsible Mining.

What Sets It Apart?

The framework's toolkits provide excellent guidance on a range of extractive specific social and environmental issues. The toolkits are available free online.



2.10 IFC PERFORMANCE STANDARDS ON SOCIAL AND ENVIRONMENTAL SUSTAINABILITY

History

The IFC Performance Standards were launched in 2006 after two years of consultation with various stakeholders groups (clients and NGOs). The Standards are one of three performance guidelines promoted in the Canadian government’s CSR Strategy for the Canadian International Extractive Sector.

Purpose

To give companies operating projects in emerging markets the capacity to manage their environmental and social risks. Particular focus and attention is given to ensure broad community support and free, prior and informed consultation in the development of large scale projects with significant impacts.

Key Components

The IFC Performance Standards are a set of eight comprehensive standards and associated implementation guidelines (Guidance Notes), which are underpinned by a social and environmental review procedure and disclosure policy.

Requirements

Projects receiving IFC or Equator Bank financing are required to disclose information at the beginning of a project on: potential risks and impacts; social and environmental assessments; and, action plans to address any identified problems. Ongoing disclosure to address implementation of the action plan is also required.

Strengths +

- Strong reputational benefits – the Performance Standards have been revised based on consultations with key stakeholders and now include a broader and deeper set of standards;
- Provides guidance on achieving free, prior and informed consultation;
- Adherence to Standards increases company’s access to funding from the world’s 60+ Equator Banks;
- Standards, Guidance Notes and related resources are publicly available and free of charge;
- The Performance Standards incorporate best-practice and are aligned with other internationally recognized frameworks such as the Voluntary Principles on Security and Human Rights; and
- The IFC Guidance Notes provide a detailed description of what is required in order to meet the Performance Standards and include references to additional tools and resources.

Weaknesses —

- The Performance Standards have been criticized by NGOs for inadequate attention to human rights issues; however, a human rights supplement is currently being developed;
- Some requirements outlined in the Performance Standards are not well defined and are subject to interpretation (e.g. broad community support); and
- Complete adoption of the IFC Performance Standards requires significant time and resources.

What Sets It Apart?

The adoption of the IFC Performance Standards by Equator Banks has made the Standards the most important corporate CSR Framework today.



2.1 | TOWARDS SUSTAINABLE MINING (TSM)

History

Towards Sustainable Mining (TSM) was developed by the Mining Association of Canada (MAC) in 2004, with significant input from a community of interest panel. MAC is the first mining association in the world to implement external verification of performance.

Purpose

TSM was designed to enhance the industry’s reputation by improving performance and aligning the industry’s actions with the priorities and values of its communities of interest.

Key Components

The TSM verification system includes a set of Guiding Principles and a protocol for self-assessment and external verification

Requirements

The criterion to join TSM is membership with MAC. All MAC members subscribe to the TSM Guiding Principles and conduct performance assessments according to four protocols: 1) tailings management; 2) energy use and greenhouse gas emissions management; 3) external outreach; and 4) corporate crisis management planning. Additional protocols are currently under development for biodiversity, water, aboriginal relations, safety and reclamation.

What Sets It Apart?

TSM provides a practical and tangible system of continuous improvement of social and environmental management.

Strengths

- Self-assessments follow a consistent methodology (includes protocol, indicators and ranking system) tailored to Canadian mining companies (and is applicable to both Canadian and international operating facilities);
- High degree of credibility as it is administered by the national organization of the Canadian mining industry;
- Promotes continuous improvement by identifying and prioritizing performance gaps according to specified levels of performance (the five level ranking system assesses the sophistication of systems in place to address a specific issue);
- The self-assessments are performed on a per-site basis for each operating facility, rather than the organization as a whole, allowing companies to develop site-specific management strategies;
- External verification is conducted only by qualified verification service providers approved by MAC who follow a consistent process that includes sampling and site visits; and
- Well suited for benchmarking against Canadian peers and observing industry trends.

Weaknesses

- Limited selection of CSR issues taken into consideration (does not include the broader spectrum of environmental issues, labour and human rights issues, community economic development, etc.); and
- Does not easily align with any of the other standards or frameworks.



REFERENCES

United Nations Global Compact:

<http://www.unglobalcompact.org/>

Extractive Industries Transparency Initiative

<http://eitransparency.org/>

OECD Guidelines for Multinational Enterprises

http://www.oecd.org/department/0,2688,en_2649_34889_1_1_1_1,00.html

ISO 26000

<http://isotc.iso.org/livelink/livelink/fetch/2000/2122/830949/3934883/3935096/home.html>

Global Reporting Initiative

<http://www.globalreporting.org/Home>

PDAC Framework for Responsible Exploration

<http://www.pdac.ca/pdac/advocacy/csr/index.html>

AA100 Series:

<http://www.accountability21.net/aa100series>

Voluntary Principles on Security and Human Rights

<http://www.voluntaryprinciples.org/>

ICMM Sustainable Development Framework:

<http://www.icmm.com/our-work/sustainable-development-framework>

IFC Performance Standards

<http://www.ifc.org/ifcext/sustainability.nsf/Content/PerformanceStandards>

Towards Sustainable Mining:

http://www.mining.ca/www/Towards_Sustaining_Mining/index.php