Ethics in Product Tests
Ethics in Product Tests

Development of a method of giving consumers an ethical parameter in connection with product tests

Author/researcher:
Carsten Terp Beck-Nilsson: ctn@fbr.dk

Researchers:
Mette Reissmann, the Danish Consumer Information Centre: mr@fs.dk
Jens Schierbeck: Deloitte & Touche, now Oxford Research: jsc@oxfordresearch.dk

Project manager:
Karen Gahrn, Tænk + Test: kg@fbr.dk

Project group:
Tuija Myllyntaus, Kuluttajavirasto, Finland. Carina Lundgren, Råd&Rön, Sweden.
Barth Tholens, Forbrukerrapporten, Norway. Jóhannes Gunnarsson, Neytendasamtökin, Iceland. Mette Reissmann, the Danish Consumer Information Centre, Denmark

ANP 2004:751
Consumer Co-operation in the Nordic Countries

The aim of the co-operation in the Nordic Committee of Senior Officials on Consumer Affairs is to promote consumer safety, protect their financial and legal interests, inform consumers and promote their education, and promote consumer influence in society. Exchange of information, reports, and research will contribute to the Nordic consumer policy and provides a platform for joint Nordic presentation in international contexts.

The Nordic Council of Ministers was established in 1971. It submits proposals on co-operation between the governments of the five Nordic countries to the Nordic Council, implements the Council's recommendations and reports on results, while directing the work carried out in the targeted areas. The Prime Ministers of the five Nordic countries assume overall responsibility for the co-operation measures, which are co-ordinated by the ministers for co-operation and the Nordic Co-operation committee. The composition of the Council of Ministers varies, depending on the nature of the issue to be treated.

The Nordic Council was formed in 1952 to promote co-operation between the parliaments and governments of Denmark, Iceland, Norway and Sweden. Finland joined in 1955. At the sessions held by the Council, representatives from the Faroe Islands and Greenland form part of the Danish delegation, while Åland is represented on the Finnish delegation. The Council consists of 87 elected members - all of whom are members of parliament. The Nordic Council takes initiatives, acts in a consultative capacity and monitors co-operation measures. The Council operates via its institutions: the Plenary Assembly, the Presidium and standing committees.
# Contents

<table>
<thead>
<tr>
<th>PART I:</th>
<th>.......................................................................................................................................................6</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>PREFACE ..................................................................................................................................7</td>
</tr>
<tr>
<td>2</td>
<td>HOW TO READ THE REPORT .....................................................................................................8</td>
</tr>
<tr>
<td>3</td>
<td>SUMMARY ..............................................................................................................................9</td>
</tr>
<tr>
<td>4</td>
<td>NORDIC CO-OPERATION .........................................................................................................12</td>
</tr>
<tr>
<td>5</td>
<td>OTHER ETHICAL TESTS IN THE NORDIC COUNTRIES ................................................................14</td>
</tr>
<tr>
<td>6</td>
<td>NORDIC DILEMMAS ................................................................................................................17</td>
</tr>
<tr>
<td>6.1</td>
<td>AND IN THE NORDIC COUNTRIES WE DISCUSSED .....................................................................17</td>
</tr>
<tr>
<td>6.2</td>
<td>ETHICS AND JOURNALISM .......................................................................................................17</td>
</tr>
<tr>
<td>6.3</td>
<td>A TEST OF THE WILL ..............................................................................................................19</td>
</tr>
<tr>
<td>7</td>
<td>CONCLUSION AND RECOMMENDATIONS ....................................................................................21</td>
</tr>
<tr>
<td>PART II:</td>
<td>...........................................................................................................................................23</td>
</tr>
<tr>
<td>INTRODUCTION TO THE TOOL</td>
<td>........................................................................................................................................24</td>
</tr>
<tr>
<td>INTRODUCTION</td>
<td>.....................................................................................................................................24</td>
</tr>
<tr>
<td>VERIFICATOR’S NOTES</td>
<td>.............................................................................................................................25</td>
</tr>
<tr>
<td>GUIDANCE TO THE USER OF THE TOOL:</td>
<td>..................................................................................................................26</td>
</tr>
<tr>
<td>THE TOOL</td>
<td>.........................................................................................................................................28</td>
</tr>
<tr>
<td>PRODUCER QUESTIONNAIRE</td>
<td>.............................................................................................................................28</td>
</tr>
<tr>
<td>VERIFICATOR MANUAL</td>
<td>..................................................................................................................................60</td>
</tr>
<tr>
<td>BILAG 1</td>
<td>RELEVANTE ETISKE INITIATIVER - NOVEMBER 2002 .................................................................75</td>
</tr>
<tr>
<td>BILAG 2</td>
<td>ETIK &amp; JOURNALISTIK – ET DISKUSSIONSOPPLÆG .................................................................84</td>
</tr>
<tr>
<td>BILAG 3</td>
<td>EVALUATION OF THE ETHICAL TEST OF MOBILE PHONES, JANUARY 2003............................91</td>
</tr>
<tr>
<td>BILAG 4</td>
<td>DE INDELÆNDE KAPITLER PÅ DANSK: ....................................................................................102</td>
</tr>
</tbody>
</table>
Part I:
Nordic consumer magazines have a long-standing tradition for bringing tests which enable consumers to choose the best product at the best price. But today these parameters cannot stand alone. Many consumers want to be able to buy products which have been produced in a way which takes account of the environment and human beings. They want to know the story behind the product.

This is often a story about awful working conditions, about reckless handling of natural resources – in short, about profit at the expense of human beings and the environment.

These conditions are not measurable. They cannot be shown in laboratory tests. They cannot be read from product labelling.

In order to tell that story we must follow the product, break it into sub-components and often break the sub-components into even smaller parts. And not until we know the background of all of these parts, we can compose the full story. This obviously requires some tools. And we do not yet have these tools.

In the spring of 2002 the Nordic consumer magazines decided to find a tool which can be used to procure the knowledge that the consumers demand.

It lead to this project 'Ethics in Product Tests': "Development of a method of giving consumers an ethical parameter in connection with product tests".

This report is aimed at consumer magazines and others who are interested in making ethical tests. The report is the story about a tool to tell the story about the product – a Grand Tour into a world filled with ethical and practical problems. We hope you will enjoy the reading.

Author/researcher: Carsten Terp Beck-Nilsson: ctn@fbr.dk
Researchers: Mette Reissmann, the Danish Consumer Information Centre: mr@fs.dk
Jens Schierbeck: Deloitte & Touche, now Oxford Research: jsc@oxfordresearch.dk
Project manager: Karen Gahrn, Tænk + Test: kg@fbr.dk

This is not a traditional report.

It is rather a description of the process behind the creation of a tool to make ethical tests of specific products.

The paper describes the work of defining how an ethical product test should be constructed.

It tells about the deliberations of the researchers and the project group in the course of the process.

It presents dilemmas and sub-conclusions and tells what forms the basis of these sub-conclusions.

These many considerations have resulted in a concrete tool to be used for product tests in future.

In this project we perceive 'ethics' as the companies’ responsibility vis-à-vis human beings. That means the responsibility that their production respects human rights, the International Labour Organisation ILO’s core conventions and the UN child labour convention.

The project group did not discuss the definition of 'ethics' in detail, but concentrated on developing a tool. When using the tool you may choose to extend the concept of ethics to comprise for instance the environment and animal welfare. So we did not do in this project.

In the report we describe the use of the ethical test tool. The actual tool is enclosed in part II. It may be copied and used directly.

The report ends with a number of conclusions and recommendations.

It is our hope that the report – apart from being a usable test tool – will provide an insight into the very complex problems connected with testing for the conditions under which a product has been produced.
"This we can do better!"

The starting point was as simple as that when the Nordic consumer magazines in the spring of 2002 filed an application with the Nordic Council of Ministers for funding to conduct the project "Development of a method of giving consumers an ethical parameter in connection with product tests”. The background was a test of ethics among jeans producers. The test was made by a German institute. And the idea was greeted with enthusiasm by all editors of the Nordic consumer magazines. But when it came to publishing it, it turned out that the theme was interesting, but problems apparent: the test evaluated the firms and not individual products. The firms were solely assessed on the basis of their policy - not on the basis of their acts. And they were assessed on a scale which was difficult to see through to ordinary consumers. So of course an ethical test could be made in a better way. And the Nordic consumer magazines were the ones to do it. As simple as that was our analysis. We would become wiser.

**The aim was to make a tool** which could be used by the Nordic consumer magazines – either for making independent ethical tests or for linking an ethical parameter to an existing product test.

It was crucial that the tests should be made by the editorial offices. So the editorial offices would gain control with the process and collect necessary knowledge for the subsequent journalistic talk with the companies tested.

It was also essential to us to find a method of verifying the information which the companies gave to us. Because we did not want to recommend consumers to buy a given product and later find out that it was produced in a factory which did not comply with the company’s ethical guidelines.

A third essential point was the wish to communicate test results in a simple and accessible way which corresponded with the way test results are already being presented. And then it was important to find a standing procedure for dealing with companies which did not want to participate in the test.

But the first step was to scan the European map to see if there were any initiatives resembling our own. So there were.

**Our research soon showed** that we were definitely not alone in assessing that ethics would become an essential parameter in future purchasing. Across Europe a large number of organisations were working to find the answer to the consumers’ question: what goods can I buy with a clear conscience?

The methods were different, and the points of focus varied. Through interviews and examination of written material we built up knowledge and at the same time got an idea of the most relevant initiatives.

The Dutch consumer organisation Consumentenbond headed one of these initiatives. They were working intensively to carry out ethical tests within six different areas.

This we decided to follow closely.
Another very relevant initiative was the Danish Ethical Database – which the Danish Consumer Information Centre is in charge of. They were also working with problems which were quite close to ours. It seemed natural to us that we had to draw on each others’ experiences. Also the European test organisation ICRT had turned its attention to the question of ethics. A working group should discuss test methods and carry out and evaluate ethical tests at the European level. From the beginning Norway, Finland and Denmark participated in the working group, and Tænk+Test joined as many ethical tests as possible. The purpose was to gain knowledge and inspiration for the research.

That process confirmed that our points of focus were relevant: communication of test results, verification of information and unwilling companies were problems which all were concerned about. But we also soon realised that it would not make sense to let our project follow exactly the same lines as the Ethical Database and the project in Consumentenbond.

We therefore decided to make a test which examined the specific products - and not only the companies behind. We also realised another important fact: the task was too heavy to be solved at the editorial office. It had to be done off-premises.

The Danish Consumer Information Centre was the natural choice of a partner – due to their experience from the work of preparing the Ethical Database.

We presented our deliberations at a meeting with the project group in Norway. And it agreed with our deliberations. So we arranged that the Danish Consumer Information Centre in co-operation with Deloitte & Touche should draft a proposal for a comparative test based on the principles of the Ethical Database. And here reality turned out to make things awkward.

Because a comparative test turned out to be far more expensive than what had been set aside for the project. So pressed by the economy we had to change our course.

A reduced project proposal was presented, discussed, carefully considered, sent to the project group for approval, approved and carried into effect.

Gone was the comparative test. Now focus was on getting to the bottom of one single product and, on the basis of this, to produce a tool which could be used for a comparative test. But this turned out not to be quite easy either.

In a comparative test for publication we could put pressure on the companies to participate – simply by telling that their competitors took part.

In this new project we depended on one single benevolent company, which reserved the right to be anonymous. This demand the project group accepted. And then the project was in progress – though not for long. "Lack of time” was the reason adduced when our otherwise very co-operative company backed out.

And lack of time became quite descriptive for the project in general. Because now we were pretty close to deadline. And we were now more than ever dependent on a benevolent company. In great haste we found a partner who wanted to participate. A new, tight schedule was made. And the project was started once more. This time it had to work out. And it almost did.

But also the new company reported some problems. The relevant people at the factory in Hungary could not be present when our verificator was to come. Once more we had
to take a new course. And now there was really only one possibility left: to carry out the verification in Denmark. On paper.

**We started with the ambition** of making a comparative product test which should be published in all Nordic consumer magazines.

We ended with a tool which can be used for such a test. A tool which of course has not yet been tried out in the actual place of production. And a tool which has not been tried out with an uncooperative company.

**So did the project fail?**

No, not at all. But it was adapted to a reality that is always slightly more difficult than what is desirable.

On the way the level of knowledge of the Nordic consumer magazines has been raised considerably. And by maintaining the Nordic focus on ethics the project has been a welcome opportunity to loud, engaged discussions. At the same time the project has made it possible for the Nordic countries to make a positive input to the European work of developing ethical test tools. And the project has contributed to starting a process which is now going on independently.
All stories have a beginning – and so has this. And in the beginning was the uncertainty.

We knew that goods are far from always produced under satisfactory conditions.

We knew that about half of the consumers want a possibility to make purchase choices based on values.

And we knew that a product test with an ethical dimension at one and the same time could prepare the consumers better for the shopping trip and put pressure on producers to produce goods in a more sustainable way.

And then above all we knew that our knowledge was limited. Consequently we had to know more.

A German test from IMUG, Institut für Markt-Umwelt-Gesellschaft, had shown that there were serious ethical problems in the production of jeans. All editors of the Nordic consumer magazines had been enthused by the possibilities of ethical testing. Here was an obvious potential.

By means of questionnaires and information gathered via the media and NGOs IMUG had tested firms which produced jeans. But it was not possible to see whether there were differences between individual jeans. Could one Levi’s model have been produced under more satisfactory conditions than another model? This question the test did not answer. Some of the producers had an ethical policy. But did they live up to it in practice? The test method did not give an answer to this question either.

The firms received a score with two decimals on a scale from 1-5. That made it difficult to consumers to understand and decode the evaluations. What was for instance the difference between a firm which received a score of 2,37 and a firm which received the score 2,74?

The Nordic editors agreed that it must be possible to make ethical tests which took account of the problems mentioned, and which were better suited for the Nordic consumer magazines. So in the spring of 2002 Tænk + Test, on behalf of the magazines, filed an application with the Nordic Council of Ministers. That signalled the beginning of the project 'Ethics in Product Tests': Development of a method of giving consumers an ethical parameter in connection with product tests.

First and foremost we needed to know who were the other players in the market.

We needed to find a model for how we should obtain the relevant information from the firms.

We needed to find out how we could control the companies’ information.

We needed to decide how we should deal with reluctant companies.

And we needed to discuss how the information should be published.
Therefore our first step was an analysis which should make us know more about the things of this world.

Annex 1 contains a catalogue of the most relevant initiatives within the ethical area - at the time of autumn 2002.

Annex 2 contains an analysis of problems which needed to be discussed. As the analysis is made at a very early stage of the project, it contains more questions than answers. The analysis can be read in full in the annex. Here our bids at the time for a number of essential problems are summed up.

The analysis concluded in the autumn of 2002:

- as much as possible of the work in connection with the ethical tests must be placed in the editorial office. As ethics is still a very new concept to both consumers and companies, it is important that the editorial offices get the optimal output of the work. The more knowledge and experience the editorial offices get, the easier it will be to subsequently ask the companies the right questions;
- that it should not pay for companies to abstain from participating in the tests. Therefore a standing way of presenting companies which do not participate must be found;
- that it is necessary to control information from companies to ensure that their ethical policy is not only a paper which is unearthed from the desk drawer on special occasions. The analysis recommends that random sampling is used in the form of journalistic reporting journeys for selected places of production.

Today we know that these points present some inherent difficulties:

- that to carry out thorough ethical tests is a task which requires many resources and which is not easily combined with the ordinary routines of an editorial office;
- that a common procedure for publication of the reluctant companies is necessary;
- that it is very difficult to control the information, as conditions at the places of production may vary from week to week - and even from one day to the next. It will be very expensive to carry out control of each product of a test. And still we will never be able to guarantee that the products in the shops have been produced in an ethical way, as conditions may be quite different from when we checked the place of production. A manageable model would however be to divide the control into two parts:
- a paper verification - carried out by an accountancy firm or another independent verificator - possibly in the form of random sampling. And a journalistic verification – a pinprick in the form of a journalistic research journey.
5 OTHER ETHICAL TESTS IN THE NORDIC COUNTRIES

The first ethical test which was published in the consumer magazines of all the Nordic countries was interesting. And it revealed major differences as to how companies conceive their responsibility for the employees' working conditions. The test was brought in all Nordic consumer magazines plus the Austrian consumer magazine in the beginning of 2002. And it led to many interesting discussions. How should we for instance deal with the companies which had not answered the questionnaire?

What if there were a good reason for the non-participation in the test.

Another discussion concerned the issue of how to answer the consumers’ question: what should we buy?

What is the use of telling consumers about the companies’ policy when we still cannot tell them what trousers to buy - and what to avoid?

The Dutch consumer organisation Consumentenbond was at this time far on with the work of developing ethical tests. Therefore the researcher of this report left for the Netherlands in the late summer of 2002. Also both the researcher and the project manager together with most members of the project group participated in a workshop on ethical tests arranged by Consumentenbond.

Consumentenbond had just finished an ethical test of T-shirts. The test concluded that T-shirts are a simple cut-price product produced in big factory complexes in Asia. Here working conditions are generally poor. And there is no difference between T-shirts for the big producers of branded goods and the nameless supermarket T-shirts.

Consumentenbond pointed out: "Nine out of ten T-shirts are produced under poor conditions".

This is an enormous challenge to the consumer organisations. Because what are we supposed to recommend consumers when we ourselves cannot get further than to realising that practically all producers can be criticised?

Using the Dutch T-shirt test Tænk + Test wrote the article "The reverse of fashion".

Here the magazine initiated the consumers into the issues we were grappling with.

We described how Consumentenbond in practice could only point at one small firm which was most probably producing its T-shirts in a sustainable way.

We described how another firm had an excellent policy for working conditions, but how reality definitely did not correspond to the information the firm had given to Consumentenbond.

We asked how to treat companies not wanting to participate in a test.

And we raised the issue of how to check that the company’s words and deeds correspond.
To us it was essential to draw the consumers’ attention to the fact that ethics involves some problems which make it difficult to fit the area into the usual test form. In other words they were not supposed to believe that we could just measure and write our way to what they could buy and what they should leave on the shelves.

**In the autumn** Consumentenbond examined the ethics with the big producers of mobile phones.

The test made a point of the environment and social conditions and concurrently examined the companies’ communication plus a few areas within service and health.

The conclusion of the test was that in general the companies were able to cope with the environmental conditions – on which there has also been focus for a long time. On the other hand not all had an equally firm grasp of the social responsibility.

But the weak point turned out to be the control of company information. It could be verified on paper. But did the information correspond with reality at the places of production?

The test was brought in all Nordic consumer magazines plus the consumer magazine in Austria. As part of this Nordic project it was evaluated by the researcher of the report by means of a questionnaire which was sent to the participating magazines. The evaluation (annex 3) was also used and discussed in a European context in the working group under the European test organisation ICRT.

The evaluation showed that there was general satisfaction with the test, but that it was problematic that it solely dealt with the companies’ policy - and not with their actual acts.

The individual products were not identified either. In other words it was not possible to indicate whether one Nokia phone was produced in a more satisfactory way than another one.

**The most recent test** was made in the spring of 2003 by the Belgian institute Ethibel.

The test deals with environmental and social responsibility with producers of trainers. And it very clearly spotlights one of the central problems of ethical tests. Because only very few companies participated fully in the test. As a result the total information material was so inadequate that it was very difficult to rank the companies.

Apart from this the test shows that a few of the shoe producers are well in control of both the environment and social responsibility. In the residual group most are reasonably well in control of the environment and slightly less in control of the social responsibility, while a few ones fail altogether. Openness is in a bad way with most of the producers.

This test as well underlines the need to find a control system which can show whether the companies make their words follow by action.

**The work with these tests** has been followed on an ongoing basis by the ICRT working group, in which several members of the project group have participated on an ongoing basis. And here the discussion has concentrated on the following questions:

- Can we test at product level and not only at company level?
- Is it possible to control the companies’ information?
• How shall we communicate the results to the consumers?
• What do we do with reluctant companies?
6.1 And in the Nordic countries we discussed ...

To develop a method of giving consumers an ethical parameter in connection with product tests. That was the task for which the project group had applied for funding from the Nordic Council of Ministers.

In October we had not come much further than to clarifying our ignorance. But at least we knew what it was that we did not know. And we had a good idea about what we wanted to know. Therefore the discussion paper "Ethics and Journalism" was presented at the meeting with the project group in Oslo in November 2002.

At the time we were getting a presentiment of the complexity of our project.

The introduction to the discussion therefore also included the question: "Is it realistic to believe that we can make a test which can distinguish ethical products from unethical ones?". And in the paper we give the answer ourselves: "No – at least not within the framework of this project". Realism had crept into our minds.

But when we had to adjust our ambitions, then in what direction should we adjust them?

Our new-found sense of reality told us that we had to place the concrete project work outside the editorial office of Tænk + Test. There was a need to involve people who had some concrete experience with major analyses - and with ethics.

At the meeting Mette Reissmann from the Danish Consumer Information Centre participated. And she introduced the idea of a verification in two parts:

Will verification: a traditional verification of a company’s policy, accounts etc.

Journalistic verification: a journalistic pinprick on the basis of the will verification.

The following pages describe our dilemmas at the time and the discussion at the Nordic meeting.

6.2 Ethics and Journalism

In an attempt to make the discussion as concrete and productive as possible we had formulated six principal questions. They were discussed, and here we bring partly an explanation in greater detail of the questions, partly the conclusions of the Nordic group:

Should the companies be evaluated on the basis of their will or acts?

- Is it sufficient that the companies have a code of conduct?
- Should such a code of conduct be implemented into every inch of the company?
- Should it cover sub-suppliers? And what about the sub-suppliers’ sub-suppliers?
**Conclusion:** It is realistic to start by examining the firms’ will.

**Can the editorial offices prepare and carry out ethical tests?**
- Are the editorial offices able to elaborate parameters and carry out ethical tests?
- Do the editorial offices have the resources to work up the data collected?
- Should part of the test be placed off-premises?

**Conclusion:** It was decided to try to carry out an ethical test from scratch. It should be carried out however with some of the tools already developed. Mette Reissmann was asked to examine whether the Ethical Database could undertake the task. She returns to DK who carries on the work with the test premises and preparation of the presentation. DK was also asked to continue the work of developing a journalistic method which can be used as a "pinprick".

**How thorough a verification do we require?**
- What documentation do we require from the companies?
- How many stages must they document?
- Must the verification be made by an accountancy firm or the like?
- What for can we use journalistic research journeys?

**Conclusion:** The will must be documented as far back in the production chain as possible and may be supplemented by journalistic pinpricks.

**Must company participation be voluntary?**
- What do we do when the companies do not want to participate?
- Must we signal that lack of participation is worse than a poor test result?

**Conclusion:** We cannot force firms to participate. But if a firm does not want to participate/does not answer enquiries, we will write about it in the magazine and try to get an explanation why this is so.

**Can we test the individual product, or must we stick to evaluating the firm behind?**
- Are there differences between the conditions under which the same company produces different products?
- Can we map out the production of each product?
- Is it sufficient if we map out the ethics of the company which produces the goods?

**Conclusion:** It is desirable to link the test to the individual product. Mette Reissmann examines whether that is possible.

**Must the test be carried out at the national or Nordic level?**
- Should we base the test on an examination of national, regional or global headquarters?
- If the examination concerns the Nordic or global headquarters, can and will the editorial offices subsequently contact the national headquarters?
Conclusion: The plan was to carry out the test in Denmark, but with a view to publication in all Nordic magazines. The companies’ attention should be drawn to this.

6.3 A test of the will

The Nordic meeting resulted in the decision to maintain the aim of testing at product level. And the Nordic group agreed with our assessment that it was too laborious to build up a test from scratch.

It was therefore decided to ask Mette Reissmann together with the accountancy firm Deloitte & Touche to present a test proposal based on the tools which had already been developed for the Ethical Database. Now we just had to find a product to be tested.

A test of the companies’ will to produce in an ethically satisfactory way was what Mette Reissmann proposed. The focus of the test should be on the ethical policy - and on the initiatives the company management has implemented in order to ensure that the policy is observed. In order to be able to test at product level Mette Reissmann lays down the precondition that places of production, production processes, raw materials and semi-manufactures, suppliers and administrative systems behind the product can be identified and mapped. This requires co-operative producers.

The advantage is that the test tackles the companies’ policy and tools - things which do not change from one day to the next. At the same time the test will demand a measurable amount of resources. The weakness is the obvious dependency on the producers’ will to supply information.

Another disadvantage is the fact that no measurements are made as to whether the management’s initiatives are working in the concrete factories. Here Mette Reissmann proposes that the test is followed by a journalistic verification where a journalist visits factories and possible sub-suppliers and examines whether the initiatives are working. Then the company is asked to comment on the journalist’s examinations.

The proposal was manageable and realisable, but expensive. Far too expensive. To develop the very test would, according to the proposal, cost 200,000 DKK. To this should be added an expense of 75,000 DKK per product tested. So in total a test might easily amount to 600,000 DKK or more, which by far exceeded the possibilities within this project.

This caused a costly delay, so to say. But obviously we had to adjust the ambitions again.

A quick meeting with Mette Reissmann and Jens Schierbeck from Deloitte & Touche brought back realities to the project. We did not have the money to make a comparative test, but we could develop the tool needed for such a test.

Instead of testing a number of products we could make a test model which we tried out on one single product. This could be done within the economic framework. And it would be possible to manage within deadline - which was not an inessential argument, as we were now in mid-February 2003.

On the other hand there were some drawbacks connected with that idea:

- we would not be able to publish a comparative test as we only tested one product
• we would not be able to put pressure on reluctant producers
• we would have to show extensive consideration for the participating producer - for instance in the form of anonymity
• we had to find a very benevolent producer to work with

Our bid for a relevant product was chest freezers. A product found in many homes and consisting of a variety of parts which are produced in different places of the world. In other words there was a certain probability that there might be ethical problems connected with the production. And these problems our tool should be able to pick up. The idea was presented to the Nordic project group which gave the green light. A Nordic producer accepted to participate - though only subject to a promise of total anonymity. Now we were going to test chest freezers.

We threw ourselves into the work with much enthusiasm. But the enthusiasm lost the combat against realism. At a meeting in Iceland the project was presented in detail to the project group which, in spite of the annoyance caused by the producer’s demand for anonymity, supported the idea. But that was not the end of trouble. Because in the beginning of June the producer backed out. "The project was too time-consuming", was the explanation.

Time was at present in short supply. In the beginning of June – less than a month before deadline - we were left without a producer. Now we had two possibilities: to drop the project or to buy more time.

After a quick consultation with the project group we succeeded having deadline put off to 25 August. And then we started the hunt for an extraordinarily benevolent producer. Within a few days Mette Reissmann and Jens Schierbeck succeeded getting in touch with a favourably disposed packing producer. The company had some of its material produced in Hungary where it is a well-known fact that there may be ethical problems. And the company was prepared to open its doors to us. So we quickly arranged a verification visit in the beginning of August.

In the end of July Mette Reissmann and Jens Schierbeck could report that the various elements of the test model were 99 per cent ready. But again reality appeared to the disadvantage. Because on 29 July our producer reported that there were some problems visiting the factory in Hungary at the time planned. The employee in charge of ethics at the factory was busy with some strategy days. The visit could be forced through, but that the head office would not recommend as we would not get the attention needed. Our tool would therefore not be tried out sufficiently thoroughly.

More time would have been a possibility. But the time pool was empty. Deadline could not be further put off. Now there was only one solution: to make a paper verification at the head office in Denmark. The practical field testing of the tool had to be given up.
CONCLUSION AND RECOMMENDATIONS

The project 'Ethics in Product Tests' is a school example of how it always causes problems to move from the desk to reality.

We started with the wish that the Nordic consumer magazines could publish a traditional product test with an ethical parameter. And we ended with a tool which can be used for testing how a specific product has been produced. But we have to admit that the tool has not yet been thoroughly tried out.

We are in the middle of a learning period, and this project has - not least due to the problems arisen on the way - contributed to a goal-oriented and constructive Nordic discussion on ethics. The lessons we have learnt on the way have meant that the level of knowledge has been raised considerably in the entire Nordic group.

Several of the Nordic countries are today members of an ICRT working group which carries on the discussions and exchange of knowledge at the European level. And this co-operation will continue - also after this project has been concluded. And we imagine that the tool can be used - directly or as inspiration - for tests carried out by ICRT at the European level.

Among the Nordic countries Denmark, Norway, Sweden and Finland show interest in using the tool for making ethical tests, but emphasise that the editorial offices do not have the resources to undertake the task without external consultation.

Iceland has not got the resources to carry out ethical tests at present.

On the way we have learnt quite some lessons:

- it is necessary to find a way of testing the ethics behind the individual product in order that it becomes possible for consumers to make an active choice of buying or not buying a product on the basis of ethical considerations;
- the control of the companies’ information is very essential - and difficult - as conditions at the places of production may change from one day to the next;
- it is difficult to communicate the results of an ethical test in a way that makes sense to the ordinary consumer;
- it is necessary to find a standing procedure for how to deal with uncooperative companies;
- that to carry out an ethical test is a comprehensive task which requires many resources. At the same time the working method is essentially different from the daily work at an editorial office. Working in a structured way with tests requires an organisation of a certain size.
Recommendations:

- to try out the tool in the field, i.e. at a place of production in a country which may be expected to have problematic working conditions;
- to carry out a comparative product test which includes products from willing as well as unwilling producers;
- to divide the verification into a paper verification carried out by accountancy firms or the like and a journalistic verification where a journalist makes a random control at the places of production on the basis of the paper verification;
- to strengthen the journalistic work of procuring and communicating information about how a product has been produced.

Recommendations at the political level:

- to strengthen the work of clearing up the production conditions which underlie individual products, because only focus on these conditions may lead to an improvement;
- to strengthen information about these conditions;
- to work for giving the consumers a real choice, which may for instance be achieved if ethics becomes a parameter in product tests in line with environmental factors;
- to work for the implementation of the recommendations above, including the establishment of a common Nordic corps of verificators which can control the information supplied by the companies.
PART II:
INTRODUCTION TO THE TOOL

Introduction

If "Five minutes to twelve" is an expression of being pretty close to deadline, a more precise expression of the conclusion of this project will be "Five seconds to twelve". After an intense period of verification visits with the producer, Mette Reissmann and Jens Schierbeck could on 22 August hand over the final tool to be used for ethical testing of specific products.

The tool consists of three parts:

- a questionnaire for the producer whose product is to be tested
- a manual for the producer
- a manual for the verificator

The questionnaire is designed to identify the ethical problem areas in the production of a specific product.

The questionnaire focuses on six ethical main questions:

- discrimination in employment
- employees' right to organise and bargain collectively
- safety and health
- child labour
- forced labour
- requirements for suppliers and sub-suppliers

The main questions are divided into sub-questions which the company may answer by means of a five-step scale:

1. not implemented
2. under consideration
3. the process has been started
4. implementation in progress
5. implemented
The manual for the producer is an explanation of the background of the test and the advantages of participating. Apart from this the manual describes the meaning of the various ethical terms and how to fill in the questionnaire.

The manual for the verificator is instructions on the verification of information supplied by companies. And it is very much based on the lessons which Jens Schierbeck has learnt when trying out the ethical test model with our benevolent producer.

The process is divided into five phases:

- to accept the task
- planning
- the verification programme
- to carry out the verification
- conclusion and reporting

The manual describes in detail what tools the verificator must use to get through the five phases and to make sure that the information from the company is correct.

Verifier’s notes

In the following the verificator Jens Schierbeck from Deloitte & Touche describes his work of preparing the concrete tool and gives some instructions and good advice for future users of the tool:

The preconditions for carrying out the task have been a limited budget and a limited time frame, and that is the reason why the project did not carry out a comparative test of several producers and has not made a proper physical verification with the selected producer’s production unit either.

It is an essential precondition for the quality of the project that the producer is cooperative. An ethical product test will only succeed if the producer participates voluntarily with the information relevant for assessing the process on the basis of the ethical parameters defined.

On the other hand oral interviews have been made with the selected producer’s employees who all have a special connection with the place of production. They have travelled in the country several times and are acquainted with the culture and the existing working conditions at the factory.

How was the process? The producer is selected on the basis of criteria which make it possible to illustrate the problems which follow a product where supplies are received from several sub-suppliers domiciled in several different countries.

It is not possible to identify all sub-suppliers in the production process methodically, so the method is limited to handling information from the first sub-supplier in the value chain only. Besides it is limited to covering only until shipment of the product or the service from the factory. Therefore transport from the factory to the retail stage and the retail stage are not part of the method.
It is quite immaterial to the method development on the basis of what product the method is developed. The method can handle all products and services produced for resale. The method is cross-border and can be used on a global production.

Contact with the producer. The primary producer selected was Swedish and was selected since they were already working with ethics and corporate social responsibility (CSR). Besides the producer was known from the researcher's network within CSR, so in this respect the personal relation was useful. It would facilitate the researcher's work, in the light of the restricted time frame, that these factors were fulfilled. The producer was contacted at a subordinate level (middle manager), i.e. a person with the producer in charge of CSR in the daily work. The person in question was briefed about the concept and was positive and promised to present it with a positive recommendation to the group management. The group management however refused to participate in the project referring to their lack of time.

This meant that a decision about a new contact had to be made quickly, this time a Danish company. It was identified on the basis of the same criteria as the first one, i.e. that it worked with ethics and social responsibility at a serious level. Again personal relations between the researchers and the producer made the contact quite easy. There were therefore no problems when it came to identifying the right person in the company. The person in question is a Director and member of the board of directors. The person in question presented the concept to the rest of the management which accepted to participate in the method development in June 2003. In general a very senior member of the management must be the primary contact person. The contact must be made with the producer’s head office. A person responsible for the product selected or for the company’s CSR policy, if any, must be identified.

Problems which may be encountered on the way. The commissioner of an ethical product test should understand that much time is spent co-ordinating and planning the uncovering of conditions with the producer in order that the producer is able to answer the questionnaire satisfactorily. Any holidays in the commissioner’s native country, the producer’s native country and the native country of the factory unit selected must be taken into account. The Danish producer contributed to adapting the questions in order that the questions were relevant to their foreign sub-supplier. As the method should originally have included a control visit with the sub-supplier of the producer selected, quite some time was spent co-ordinating the calendars of the persons involved. It turned out to be impossible to solve the calendar problem within the deadline fixed.

Three meetings have been held with the producer where the concept and a plan for the contact to the sub-supplier abroad were discussed.

Guidance to the user of the tool:

1. **Identification**: the product or service selected is identified with a view to making an ethical test. It will be an advantage that it is a product that is at the same time tested on the basis of technical and functional parameters, but this is no prerequisite. It gives a more holistic information picture of the product.

2. **Contact with the producer**: letter, user manual for the producer and questionnaire are sent to the producer selected with a request to answer the questionnaire within the time-limit indicated. The letter will inform the producer about the
consequences of not answering the questions completely or partially or inade-
quately or incorrectly.

The commissioner offers his help with any questions that might arise in connec-
tion with answering the questions. The producer will also be informed about the
external verification which takes place and the subsequent journalistic verifica-
tion. The result of the answer to the questionnaires will be published together
with the journalistic verification.

3. **Verification of information by an impartial third party**: a verification man-
ual has been worked out which the commissioner must give to an external veri-
ficator. The external verificator is trained in verifying non-financial accounts.
The verification is made on the basis of random sampling of the producers in-
volved.

4. **Publication of the result**: the result of the answers to the questionnaires is pub-
lished at the same time as the journalistic verification, cf. the method descrip-
tion. The producer in the method development is anonymous. That will not be
the case of producers in future comparative tests. The companies themselves
own all material regarding the verification, including reports, memos and the
questionnaire.
Producer Questionnaire

THE ETHICAL TEST OF INDIVIDUAL PRODUCTS

DESCRIPTION AND GUIDE

JULY 2003
1. INTRODUCTION

This Guide has been prepared for a dual purpose. First, we want to provide an overall description of the ethical product test method and the procedures that go with it. You will find this description in the first part of this Guide, comprising section 2 (About the ethical product test method) and section 3 (Control Procedures). Second, we want to give support and guidance to companies preparing their responses to the questionnaires. Consequently, section 4 contains a description of the various parts of the questionnaire and explains how to use them. Section 5 explains how to interpret various concepts used in the questionnaires and also defines the five employee rights that are addressed. We hope that the definitions of these concepts will facilitate the work involved in filling out the questionnaires and that the companies, ethical product test users and verifying agents will gain a common understanding of the meaning of these concepts.

Section 6 lists a number of quality requirements regarding the data disseminated to external sources. If companies focus on these quality requirements when compiling and reporting data, it will help enhance the credibility of the ethical product test.

2. ABOUT THE ETHICAL PRODUCT TEST

| The Ethical test on individual products can be used as a benchmarking tool and can give competitive advantages |

Ethics and social responsibility

Companies compete increasingly on image. Consumers want more than a good chair when they shop for furniture. They want a chair from a company known for something positive, such as a policy for complying with human rights in a global context. A company that discriminates against its employees on the basis of race and ethnic origin risks losing customers. Consumers want to know whether a company’s foreign suppliers prevent their employees from unionising. Whether the fast-food chain uses meat that has been produced appropriately with regard to animal welfare. Or whether their bank safeguards its personal data records properly. However, consumers are not the only ones focusing on ethics and social responsibility. An increasing number of companies are striving to develop their business and improve their products in an open dialogue with a critical world. Business ethics and social responsibility have become competitive parameters.

Idea and purpose:

The idea is to develop a model as well as a relevant tool for the carrying out of ethical tests of specific products with the purpose of linking an ethical product test together with the traditional technical product tests, which are presented by the consumer organizations. The assumption is that there will be a widespread consumer interest in such ethical tests and that the publication of such tests results will constitute a substantial ethical motivational factor for the producers. Thus the idea is also to meet a consumer political need.
Consequently the purpose of this project is to develop a practical and reliable model for the carrying out of ethical product tests and to develop the necessary tools on the basis of some more explicitly defined conditions.

When a business performs an ethical test on an individual product it strengthens the dialogue between the critical consumer and itself as a responsible company. The result from the ethical product test is a public and trustworthy information giving consumers and companies direct access to the corporate ethics behind an individual product – based on verifiable information.

The ethical product test method is a voluntary option for your company that strives to make your commitment to the environment, employees, human rights, animal welfare or prohibition of child labour visible to consumers, business partners and buyers alike.

Conditions:

As it is an ethical test of an individual product, the ethical testing must be directed towards the specific process of production, which is behind the selected product. It means that an ethical product test implies that the specific premises of production, processes of production, raw materials and semi-manufactures, suppliers and administrative systems behind the product can be identified and mapped.

Such a mapping demands the kind assistance of your company, otherwise the mapping would be illusory.

To ensure the comparability with the traditional product tests the ethical product test is delimited to the cycle of life of the product (downstream) up to ex works and to the unit in which the product is sold. That means that standard accessories which always go with the product is included by the test, whereas accessories which are bought separately are not included. That also means that transport of the article and the attached conditions are not included.

As for various reasons, for instance the competition, it can be difficult to identify the network of sub-suppliers etc. behind the direct suppliers of the producer, the ethical product test is delimited (upstream) to include the direct suppliers of the producer.

To meet this need it must be implied that the model also tests whether the direct suppliers make ethical demands on their suppliers and whether they maintain these demands.

The model is based on an understanding of the idea of ethics, which includes that the ethics of a producer find expression in his behaviour, does he do more than needed according to local legislation and rules, and that you work out your own set of values as to behaviour. That means that if necessary you place yourself at a higher ethical level than stipulated by the local legislation, for instance as regards the protection of the human rights of the employees. At this point the ethical test differs from tests on the basis of technical and functional criteria, as the last mentioned are always based on a minimum level.

Why use the Ethical Product test?

There is a lot of ongoing development in production methods and personnel policy, which signals greater social and ethical responsibility on the part of companies. But it is not easy for consumers or, say, public-sector buyers to track down such information and then get an overall and clear overview. By using the Ethical product test, your company indicates that you have taken a stand and formulated a policy for producing a individual
product on ethics and social responsibility. At the same time, you signal openness and commitment to
• own employees
• new employees
• investors
• customers
• authorities
This will establish an additional competitive parameter for your company, one that is growing in significance.

International aim
International rules, regulations and conventions will be used as the platform for building the ethical product test and using it will be valuable in an international context as well. The ethical product test can actually reinforce your company’s profile and generate attention on Danish as well as global markets.

| Companies signal their concern for ethical and social parameters by having their products tested on ethical and social parameters. |

Who is behind the Ethical product test?
The Ethical product test was developed by the Danish Consumer Information Centre, an independent and self-governing institution under the Danish Ministry of Economic and Business Affairs, in consultation with Deloitte & Touche on behalf of The Nordic Ministers Council. The Nordic consumer organisations and test organisations have contributed to the development of the tool or model for carrying out the product tests.
The profiles of participating companies can be combined with test reports from the laboratory operated by the Danish Consumer Information Centre and other laboratories and the results from the Ethical product test will be available on the Testdatabase at www.fi.dk. The Ethical product test will have a direct link to The CSR Scorecard database. An Internet-based database where companies can expose their profile on CSR.

People, planet & profit
Sound business sense and sustainable development are two sides of the same coin. This is the premise underlying The Ethical product test, expressed by the three Ps: people – planet – profit. Corporate social responsibility has three components: human, environmental and financial.

Business ethics can be defined as a broad focus that takes people and the environment into account as well as profit when a company produces goods and services.

Who can benefit from the Ethical product test?
All companies can benefit from The Ethical product test. Regardless of whether your company is large or small, national or global, a producer of goods or services, or something entirely different, all companies can benefit from The Ethical product test.

It is easy to join

It is easy for your company to have your product tested using The Ethical product test. All you have to do is fill in a multiple-choice questionnaire using a scale ranging from 1 to 5. You are also welcome to add supplementary comments to each question. The questions focus on how far your company has come in the process of formulating and making corporate ethics and social responsibility visible in accordance to an individual product. The crucial point is not whether your company can answer all questions in the affirmative. What matters is that you are working on the issue. The data will be compiled in a simple and transparent matrix system.

Presentation of the ethical tests of individual products:

The following proposal is made to illustrate how the ethical product test can be presented to the public and be compared with the traditional technical product test. The results will also be published in consumer test magazines and web-sites:

Simplified example:

<table>
<thead>
<tr>
<th>Product</th>
<th>Price</th>
<th>Total technical score</th>
<th>Total ethical score</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>2.100</td>
<td>*** ½</td>
<td>****</td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TC = technical criterion
EC = ethical criterion

This matrix must of course be developed further and supplemented with an article about the tests and the results including the journalistic verification of the ethical test and the producer’s and suppliers’, if any, explanation of irregularities etc.

Today we aim at a total score of the product including all fields in connection with the technical/functional test (but weighed differently). Out of consideration for the user it is a wish to stick to that. It is important to explain, why there is a difference of the result of the company in the technical respectively the ethical score.

Control

In order to ensure credibility regarding the data used for The Ethical product test, the data submitted by your company will be checked by sampling. Control consists of procedures involving third-party control functions and the issuance of an auditor’s state-
ment to The Ethical product test Manager, who will be the organisation that has initiated the test. It can also be The Danish Consumer information Centre or The Danish Consumer Council.

Your company must be able to substantiate the information provided. If adequate documentation is not forthcoming, you will be asked to correct the information. The ultimate consequence may be a publicity mentioning the lack of cooperation.

**Process in connection to the product**

The Ethical product test is not a guarantee scheme or labelling scheme, but a systematic and focused means of communication. The message you send is that your company is undergoing a process of focus on social and ethical responsibility. Your company must be able to document having management systems that enable you to comply optimally with international standards and conventions in regard to an individual product.

The ethical product test focuses on the will and ability of the management of the producing company to live up to some more explicitly defined ethical criteria. That means that the ethical product test “only” focuses on the steps and initiatives of the management to ensure that they live up to the ethical criteria, not whether the steps and initiatives really work.

It is necessary to communicate to the users and the readers of the test, that a limitation of ethical product test to one production line can be made at the same time as other production lines in the same company can be on a lower level. That speaks in favour of the long-term goal of making the whole company work on ethics. The problematic is identical with the one in the field of environmental certification, where the problem is solved in communicating background and method to the users.

The advantage of this focus is that the test does not demand considerable resources, and the result of the test does not change “over night”, as such management steps do not disappear from one moment to the next. The disadvantage is that the actual observance of the ethical criteria is not measured. In comparison a test measuring the actual observance demands considerable resources and is expensive, and furthermore the test results are only valid just now, as for instance the presence of safety equipment can be changed with immediate effect, which weakens the reliability of this test method.

The above mentioned should therefore be supplemented with a journalistic verification, where for instance journalists subsequently through field research can examine whether the initiated steps really have the intended effect with the producer, the direct suppliers and the sub-suppliers. If the steps do not have the intended effect, it is part of the model that it is impressed upon the producer and/or the supplier, and he/she is requested to explain how in future the observance of the ethical criteria is ensured as far as possible.

**3. CONTROL PROCEDURES**

As previously stated, companies as well as interest groups have pinpointed the importance of having the data registered on The Ethical product test perceived as credible by users. In order to support credibility, control initiatives are taken to check the accuracy of data on The Ethical product test for each company at central level as well as by some decentralised sources. Control at both levels is implemented to check only the information provided by the companies when answering the questions in the questionnaires.
Any supplementary voluntary comments will therefore not be comprised by the control initiatives.

3.1 Central control procedures
The central control procedures are performed by The Ethical product test Manager in connection with receiving the filled-in questionnaires from companies. These procedures include a thorough view of the answers given by each participant. If the answers are either missing, misleading or insufficient the Ethical Product test manager ask the company to clarify the answers.

3.2 Decentralised control procedures
Decentralised control procedures are carried out by external verifying agents who verify the questionnaires already handed in by companies. Verification is based on a specially developed verification instruction guide.

The decentralised control procedures do not comprise all companies participating in The Ethical product test. The companies and with that individual products subjected to external verification will be selected by random sampling.

When a company is singled out for external verification, the verifying agent will then carry out verification and report the conclusions to The Ethical product test Manager by way of an auditor’s statement and a brief report. In this context, it is important to note that the verifying agent works for The Ethical product test Manager, and not the individual company.

Incoming reports from verifying agents are reviewed and assessed by The Ethical product test Manager. The intention is not for the reports from the verifying agent to be accessible for anyone else but the company and The Ethical product test manager, as this may cause users to regard the data from companies that have been subjected to external verification as more credible than information provided by other companies. Consequently, only a description of control procedures will be accessible when the test results are being published.

The above mentioned should therefore be supplemented with a journalistic verification, where for instance journalists subsequently through field research can examine whether the initiated steps really have the intended effect with the producer, the direct suppliers and the sub-suppliers. If the steps do not have the intended effect, it is part of the model that it is impressed upon the producer and/or the supplier, and he/she are requested to explain how in future the observance of the ethical criteria is ensured as far as possible.

4. THE QUESTIONNAIRE
The information listed on the test sheet about each company’s work on business ethics and social responsibility is primarily based on the company’s answers to a specially prepared questionnaire. In addition, the companies may provide additional information on the questionnaire at their option concerning the possibility of verifying the answers.

The questionnaire
Consumers and others will use the information presented on the test sheet to judge the efforts of a company with respect to business ethics and social responsibility or to compare products. Consequently, it is important that the information about each product is
comparable. The Ethical product test ensures comparability by using a standardised method of gathering information – a questionnaire.

As appears from Fig. 1, the questionnaire includes some general data (basic information about the company, social responsibility and corporate ethics with respect to own employees, social responsibility and corporate ethics in dealings with suppliers) and some business-specific ethical issues. The general information may be relevant for all types of companies regardless of size and line of business. Consequently, each company must answer all questions in this section of the questionnaire. The information is all related to a specific product.

6. CONCEPTS AND DEFINITIONS

6.1. About business ethics and social responsibility

Business ethics and social responsibility boil down to having a critical and conscientious attitude about a company’s influence on people, whether employees, consumers, shareholders, customers, the local community or any other individuals. There are no internationally recognized guidelines telling us how to behave in an ethically and socially appropriate manner, but there are internationally recognized minimum standards for the way people should treat each other, namely human rights. Human rights are recognised by almost all countries in the world, but for a variety of political, cultural and economic reasons, they have not been fully implemented in the national legislation of all nations. This also applies to countries that are normally considered highly developed and civilised.

The various players in society, such as consumers, interest groups, the media, politicians, many customers and investors, staff members, trade organisations, the UN, OECD, ordinary citizens and many others therefore have great expectations that companies will respect human rights to the widest extent possible. If a company wants to take an ethically and socially responsible stand, it is therefore generally recognized that, as a minimum, it must behave in a manner that respects human rights. Thus, it is not enough to comply with national legislation, since ethics is precisely an expression of the desire to treat fellow humans in a manner that at least corresponds to the minimum international standards, that is, human rights, regardless of whether national legislation fully lives up to such standards.

Consequently, a company may demonstrate its business ethics by taking a critical attitude to the national legislation to which it is subject, and determine whether it considers that such legislation leads to offering, say, employees, less protection than if the company applied human rights as a yardstick for employee relations. Not only in Denmark, we also frequently see cases dealt with by the media or the courts involving violations of human rights. Consequently, it is also relevant for a company to take a stand on human rights in Denmark and other places.

The human rights of employees are discussed in detail in a number of ILO (International Labour Organisation) conventions and recommendations spelling out such rights from a labour market angle. ILO is an organisation composed of employers, employees and states. Thus, the ILO standards have been drafted by employers, employees and states for use by employers, employees and states, with responsibilities and duties for all parties (for more details, see www.ilo.org).
Consequently, for the above-mentioned reasons, The Ethical product test has chosen ILO’s rules and standards as its point of departure for the questionnaires regarding business ethics and social responsibility in dealings with employees and suppliers. The relevant conventions and recommendations are described in more detail in item 6.4 in this Guide.

6. 2. Ticking boxes in questionnaires in response to questions
The box-ticking system used is described in more detail below for use in evaluating the company’s current stage in the individual areas covered in the questionnaire.

Not implemented:
The company has not taken any steps in connection with this issue.

Under consideration:
The company is aware of the issue, but it would like to know what kind of information is needed to proceed, how best to proceed, etc. Ticking the box with the legend “under consideration” means that the company is making a serious effort to become familiar with the issues, but does not mean that it has decided what steps to take.

Process initiated:
The company is aware of the issue and has prepared a detailed plan for how to implement or achieve what is being asked. Ticking the box “process initiated” means that the company intends to do what is being asked, and that it has made a serious planning effort to carry out its intention. We do not expect a company to present a full-scale, detailed plan, but to have a clear and well-prepared perception of what is needed to implement or achieve what is being asked.

Under implementation:
Ticking the box “under implementation” means that the company has decided to implement what is being asked and has drawn up a plan that has been partly carried out. The plan is considered to have been carried out in part if a process or number of activities have not yet been implemented, or if it has only been completed in parts of the organisation, or a combination of both. Ticking the “under implementation” box means that the company is well underway in implementing the planned activities.

Implemented:
Tick this box when your company has fully implemented what is being asked. This means that all planned activities regarding the issue have been fully implemented throughout the organisation, apart from ongoing activities such as follow-up, registration, etc.
IMPORTANT:

When you fill in the questionnaires, it is important to remember that your answers should reflect how you perceive the current situation in the company at the time of answering the question. You should NOT answer the questions based on your ability to document the answers.

Many companies do not document their various policies or other positions, as they frequently see them as an inherent part of corporate culture. If an issue is part of corporate culture, the company should, of course, be given credit for this. How the answer is supported or verified is then a technical issue to be handled by the verifying agent (see section 7.3).

6.3. How the questionnaires are formulated
Several different concepts are used in the questionnaires. Explanatory comments are added to these concepts to help you fill in the questionnaire. These explanations are general and may thus be used whenever the concepts are used in the questionnaire.

General comments on the questions
In several of the questions, you will see the following words used: “informed”, “all managers”, “all employees” or “all managers and employees”. These questions may cause some doubts for companies as to when a message, guideline, responsibility, etc. has been communicated to the relevant persons.

These questions focus on whether you have ensured that all relevant persons have received the information and familiarised themselves with it. Thus, it is not enough “just” to circulate a piece of information; you also need to ensure that the addressee has actually read the information. The latter step is particularly important if your company disseminates information via intranet, e-mail or any other means of mass communication that recipients may not always see or accord high priority.

Supplementary comments on individual questions
It is possible to make supplementary comments on all questions. Companies should use this option to explain why they have done something, which concrete initiatives they have taken, etc. These supplementary comments can be used as a pro-active tool to underline concrete initiatives to which you want to draw attention, or as an explanation if you would like to comment on why you have not come further in the process.

This topic is not relevant to our company
Some of the issues may be irrelevant to some companies. Typical issues are child labour and forced labour. In such cases, you can tick the box “this topic is not relevant to our company”. If you do so, it is compulsory to specify why the topic is not relevant. You need to be aware that the general public can also see your reasons on The Ethical product test, so for your own sake, please make sure that the reasons given are complete and understandable.
Understand the implications
Means that you have taken serious and thorough steps to understand a concept, a rule, a problem, etc. so that you can appreciate the implications for the company and the people on whom the company exerts influence.

Committed
Should be understood in the sense that corporate management has made a formal decision that has been approved at all levels, and that it will be implemented, including that the appropriate resources are available to implement the decision.

International human rights standards
This term refers to the ILO conventions and recommendations that deal with the issue, such as non-discrimination. These ILO conventions and recommendations have been described below in section 6.4. The reason that the questions do not refer to them and only use the term “international human rights standards” is that consumers have expressly requested the use of this designation, as many consumers do not know ILO and ILO’s conventions, etc., but are familiar with the concept of international human rights standards.

Described
Means that a decision, policy or position have been explained in an easy-to-grasp and comprehensive manner so that the individual (manager or employee) who is to follow the decision, policy or position is fully aware of what to do and not do, and what he or she is not supposed or allowed to do. Either an oral or written explanation may have been given.

Been given express responsibility
Means that the individual in question has been instructed to implement a decision or ensure that some guidelines are being observed within his or her field of responsibility. The person responsible must not be in any doubt about having been given such responsibility and taking it seriously. Thus, the individual in question must have been given general responsibility officially, a responsibility that is in force and recognised by the individual in question and others.

Been given instructions/training
Means that the individual in question has received full instructions and guidance or training that enables him or her to perform the contemplated task in an appropriate and professional manner.

Been enjoined
Means that some persons have been instructed or commanded to comply with specific guidelines. Unlike taking on responsibility, this is a more “passive” exercise compelling the individual to comply with the guidelines on his or her own behalf. Thus, the individual in question is not being asked to ensure compliance with the guidelines in general.

Monitoring and surveying
Means that the company has taken steps to exercise efficient control of compliance with guidelines by specific persons. Of course, monitoring and surveying only makes sense if
the results are reported to a superior officer or any others in the company capable of responding to unsatisfactory control results. There are two kinds of controls: passive control, which means that you only react if you become aware of a problem, and active control, which means that you take the initiative to exercise current and systematic control of compliance with specific guidelines, regardless of whether or not there are problems. In this context, monitoring and surveying means that you perform active control.

Suppliers
For the item “Employee rights are considered in the selection or de-selection of suppliers”, the word ‘suppliers’ means all the suppliers of the company and their subcontractors. The question is whether respect for employee rights throughout a supplier’s underlying supply chains plays a role in a company’s selection of a supplier.

6.4. Definitions
In connection with filling in the questionnaire, it is important to have a correct understanding of the content of the five employee rights used as the point of departure in the general section of the questionnaire. Consequently, the definition contained in the ILO conventions of such employee rights is reproduced in the following sections. The titles of the specific ILO conventions and recommendations are given at the end of the text under each section, headlined “Fundamental Rules”.

6.4.1 Discrimination and the right to equal treatment
The conventions address labour market discrimination by an employer when appointing, dismissing, promoting and transferring his employees. Other special cases of discrimination comprising consideration for families with children and the protection of immigrants on the labour market are regulated by separate conventions.

Discrimination:
Discrimination is characterised by the following:

- Any kind of differential treatment, exclusion or less favourable treatment on the basis of race, colour, gender, sexual preference, civil status, health state, pregnancy, family planning, religion, political convictions, national origin or social background and which constitutes intervention in the right to equal treatment and non-discrimination in connection with employment.

- Any kind of differential treatment, exclusion or less favourable treatment constituting intervention in the right to equal treatment and non-discrimination in connection with employment and which a Member State has defined in more detail after having consulted employer organisations and unions.

Exceptions:
Discrimination can lawfully take place in the following situations:

- Any differential treatment, exclusion or less favourable treatment exercised in connection with filling a position that calls for special qualifications.

- Measures targeted at special protection of certain individuals or groups of individuals and which are regulated by other ILO conventions or recommendations.
• An employer’s reverse discrimination of employees to safeguard special needs and interests, including special protection and assistance due to gender, age, handicap, family relations or social or cultural background.

**Employment and occupation:**
The concepts of employment and occupation are understood as access to *vocational training, admission to employment and particular positions and terms and conditions of employment*. Terms and conditions of employment comprise circumstances like *working hours, rest intervals, paid holidays, safety and health measures, welfare services and fringe benefits.*

**Remuneration/payment:**
Remuneration/payment is to be understood as *the minimum wage and any other supplementary payment or fee* that is payable in cash or in any other corresponding manner, whether directly or indirectly, and which constitutes remuneration for the employer’s work for his or her employer.

**Equal pay:**
Equal pay means payment of equal wages regardless of gender.

**Exceptions:**
The obligation to pay equal wages to men and women is subject to exceptions. For instance, differential treatment is permitted in connection with payment of wages if the employer has determined payment on the basis of objective criteria, meaning regardless of gender, according to the work actually performed.

**Fundamental rules:**
- Discrimination (Employment and Occupation) Convention, 1958 – ILO Convention No. 111
- Discrimination (Employment and Occupation) Recommendation, 1958 – ILO Recommendation No. 111
- Equal Remuneration Convention, 1951 - ILO Convention No. 100
- ILO Recommendation No. 90 on Equal Remuneration, 1951

**6.4.2 Child labour**
Ordinarily, the conventions are referred to as the conventions prohibiting child labour. However, they do not contain a complete ban on all categories of child labour, but deal with the rules governing minimum age for admission to employment. ILO recognises that child labour cannot be completely abolished, because child labour is frequently linked to poverty, and thus the need for children in poor families to help their parents support the family this way. However, ILO also recognises that there are certain types of child labour, specifically the worst kinds of child labour, which cannot be allowed regardless of poverty and therefore calls for a complete ban and immediate action to abolish it.

**Children:**
Children are defined as persons *of school age or under 15 years (the minimum age).* *Young persons* are defined as persons *who have reached the age of 15, but are*
younger than 18. Young persons also include persons above school age, if school age has been fixed at a minimum of 15 years, but lower than 18 years.
Child labour:

Child labour is defined as *any type of employment of children under 15 years or below school age* regardless of whether such work is performed under conditions that constitute a hazard to their health and safety, including affecting their mental state. Special rules apply to the employment of young persons with respect to health and safety matters (which will be defined in more detail below). Any state that has acceded to the convention (a Member State) is entitled to reduce the minimum age.

The worst kinds of child labour:

Other international instruments address some of the worst kinds of child labour, particularly the ILO Convention on Forced and Compulsory Labour. The worst kinds of child labour that can be performed by persons under 18 are the following:

- any kind of *slavery or practices similar to slavery*, such as the sale of and trafficking in children, debt bondage, serfdom and forced labour, including forced recruitment of children for use in armed conflict,
- using, acting as an agent for or offering children for *prostitution* or *pornography*,
- using, acting as an agent for or offering children for *illegal activities*, especially in connection with the *making of and trafficking in narcotics*, as defined in other relevant treaties,
- work which can constitute a hazard to the health, safety or moral of children due to its nature or the circumstances under which it is performed, including:
  - work in which children are exposed to *physical, mental or sexual exploitation*,
  - work underground, under water or at dangerous heights
  - work with *dangerous machinery or tools* or work involving manual handling or transport of *heavy objects*
  - work in *hazardous environments*, including a working environment exposing children to hazardous substances, temperatures, noise or vibrations,
  - work under *particularly bad and strenuous circumstances*, such as working long hours without any breaks, night work or work where the child is unreasonably forced to stay at an employer’s property.

Exceptions:

Minimum age for employment

- If a Member State does not have a sufficiently developed economy or educational facilities, *the minimum age may be fixed at 14 years* in a transitional phase.
- A Member State that has an insufficiently developed economy and administrative apparatus has access to *limit the general prohibition against child labour to only comprise certain types of work* in a transitional phase. However, under no circumstances may such limitation lead to child labour being used for commercial exploitation in the following industrial areas: *mining and quarrying, manufacturing, construction, electricity, gas and water, sanitary services, transport, storage and communication*. This limitation also comprises planta-
tions and other agricultural undertakings mainly producing for commercial purposes. However, a Member State may permit employment of children in plantations and other agricultural undertakings as long as they are family and small-scale holdings producing for local consumption.

- Work performed by children and young persons in schools and other training institutions for general, vocational or technical education.

- Light work for children and young persons aged 13-15 years, provided that it does not prejudice their attendance at school and other general education. Light work is understood as general work of a non-industrial nature, and the Member States must seek to limit the number of working hours and introduce general working conditions.

- Light work, as stated above, performed by young people over 15 years who are still of school age.

- The age limits for employing children for light work is replaced by the limit 12-14 years for Member States that have introduced a minimum age of 14 years.

**Worst forms of child labour**

- Young people aged 16 years or more may be employed to the extent that such work is defensible in terms of safety and health and is morally defensible for the young people and they receive special training and instruction in the relevant work.

**Fundamental rules**

- The Worst Forms of Child Labour Convention, 1999 – ILO Convention No. 182
- ILO Recommendation No. 190 on the Worst Forms of Child Labour, 1999
- Minimum Age Convention, 1973 – ILO Convention no. 138
- ILO Recommendation No. 146 concerning Minimum Age for Admission to Employment, 1973

**6.4.3 Safety and health at work and working environment**

The convention and recommendation describe the minimum standards for safety and health at work applicable to any employment in all industries. However, ILO has drafted numerous special conventions and recommendations concerning special industries that introduce additional safety and health requirements for individuals taking on employment in such industries. The safety and health standards for such industries are not comprised by the general rules below.

**Employment, employer and workplace:**

- All types of business activity and all sectors engaging employees.

- Employees are defined as all persons engaged by an employer, including public servants.

- The term workplace covers all places where workers need to be or to go by reason of their work and which are under the direct or indirect control of the employer.
Health and safety:

Health and safety relates not merely to the absence of disease or infirmity; the concept also covers the physical and mental elements affecting health that are directly related to safety and hygiene at work.

Issues of relevance to safety and health at work:

- design, testing, choice, substitution, installation, arrangement, use and maintenance of the material elements of work, including workplaces, working environment, tools, machinery and equipment, chemical, physical and biological substances and agents, work processes,

- relationships between the material elements of work and the persons who carry out or supervise the work, and adaptation of machinery, equipment, working time and organisation of work. Thus, work processes must reasonably reflect the physical and mental capacities of the workers (qualifications),

- training, including necessary further training to improve the workers’ qualifications and motivation, and thus assurance that an employee gains knowledge of safety and health at a sufficiently high level.

Product safety and product liability:

To the extent that it is reasonable, feasible or necessary, employers must ensure that:

- the workplaces, machinery, equipment and processes under their control are safe and do not pose a health risk

- the chemical, physical and biological substances and agents under their control do not constitute a health hazard when the appropriate protective measures are taken. At the same time, information should be made available showing how to avoid the dangerous properties of the product,

- adequate protective clothing and protective gear are made available to prevent any risk of accident or adverse effects on health,

- studies and research or other steps are undertaken to keep abreast of the scientific and technical knowledge necessary to comply with the product safety and product liability requirements.

Fundamental rules

- Occupational Safety and Health Convention, 1981 - ILO Convention No. 155
- Occupation Safety and Health Recommendation, 1981 - ILO Recommendation No. 164

6.4.4 Freedom of association, freedom of assembly, freedom to organise and collective bargaining

The conventions concern the freedom of association for employees in connection with their employment, the right to organise and the right to bargaining in order to discuss and improve working conditions.
Freedom of association
The right of employees and employers to freely join and support associations without prior permission. Employees and employers are entitled to join a group, association or union with a view to furthering their common interests and welfare. Freedom of association also includes the right not to join an organisation.

Freedom of assembly:
The right of employees and employers to assemble and promote and defend their respective interests.

Freedom of collective bargaining:
The collective bargaining right comprises all negotiations between an employer, a group of employers or employer organisations and one or more unions. Such negotiations must be conducted to determine working conditions and regulate the relationship between employers and employees and/or regulate the relations between employer organisations and unions.

Exceptions:
Employees in the armed forces and the Police may be restricted by national legislation in their freedom of association and assembly and collective bargaining rights. The right to collective bargaining does not extend to civil servants.

Fundamental rules
- Freedom of Association and Protection of the Right to Organise Convention, 1948 - ILO Convention No. 87
- The Right to Organise and Collective Bargaining Convention, 1949 - ILO Convention No. 98

6.4.5 Forced and compulsory labour and practice similar to slavery (forced labour)
The conventions deal with the prohibition and immediate action to eliminate forced and compulsory labour, as a means of political coercion or education or as punishment for holding or expressing political views or views ideologically opposed to the established political, social or economic system,
- as a method of mobilising and using labour in the interests of economic development
- as a means of maintaining labour discipline
- as a punishment for having participated in strikes
- as a means of racial, social, national or religious discrimination.

In addition, the conventions deal with prohibition and abolition of practices similar to slavery, including debt bondage and serfdom.
Forced and compulsory labour:
This is understood as all work or service exacted from any person under the menace [threat] of any penalty and for which the said person has not offered himself voluntarily.

Debt bondage:
This concept comprises situations where a person has pledged his work or that of others as security for a debt and where no agreement has been made as to how the debt can be reduced, or where no rules and limitations have been determined as to how the debt can be reduced.

Serfdom
This concept comprises circumstances where a tenant is forced to live on the property of another party without being able to be released freely.

Exceptions:
Forced and compulsory labour:

• any work or service exacted by virtue of compulsory military service laws for work of a purely military nature,

• any work or service that forms part of the normal civic obligations of the citizens of a fully self-governing country,

• any work or service exacted from any persons as a consequence of a conviction in a court of law, provided that the said work or service is carried out under the supervision and control of a public authority and that the said person is not hired out to or placed at the disposal of private individuals, companies or associations,

• any work or service exacted in cases of emergency, that is to say, in the event of war or calamity or threatened calamity, such as fire, flood, famine, earthquake, violent epidemic or epizootic diseases, invasion by animals, insect or vegetable pests, and in general any circumstance that would endanger the existence or well-being of the whole or part of the population,

• minor communal services of a kind which, being performed by the members of the community in the direct interest of the said community, can therefore be considered normal civic obligations incumbent upon the members of the community, provided that the members of the community or their direct representatives have the right to be consulted in regard to their need for such services.

In order that the exceptions can enter into force, the following conditions must be met:

(a) Public interest
Forced or compulsory labour may not be exacted for the benefit of private individuals, companies or associations.

Forced or compulsory labour may not be exacted as a tax.
Any authority competent to exact forced or compulsory labour shall, before deciding to have recourse to such labour, satisfy itself that:

• the work in question has important direct interest for the relevant community

• the work is of direct or imminent necessity,
• it has been impossible to obtain voluntary labour to carry out the work by offering rates of wages and conditions of labour not less favourable than those prevailing in the area concerned for similar work,

• the work will not lay too heavy a burden upon the present population, with regard to the labour available and their capacity to undertake the work.

(b) Age, gender and physical circumstances

Only adult able-bodied males between the ages of 18 and 45 may be called upon for forced or compulsory labour. However, the following limitations apply:

• whenever possible medical statements/certifications, for instance in the form of medical certificates, should be obtained to document that the individual in question is not suffering from infectious or contagious disease and is physically fit for the work required,

• teachers, pupils and officials of the administration in general (civil servants) may not be subjected to forced and compulsory labour,

• the number of adult males who may be taken at any one time for forced or compulsory labour may not exceed 25% of residents, so that the number of adult males indispensable for family and social life is maintained in the relevant community,

• respect for conjugal and family ties must be respected.

(c) Time limit

The maximum period for which any person may be taken for forced or compulsory labour in any one 12-month period may not exceed 60 days, including the time spent going to and from the place of work.

Every person subjected to forced or compulsory labour must be furnished with a certificate indicating the period of such labour completed.

(d) Working hours

The normal working hours for persons subjected to forced or compulsory labour must correspond to the hours prevailing for voluntary labour. Correspondingly, workers should be given overtime pay and one weekly day of rest, preferably coinciding with a holiday in accordance with local/regional customs and circumstances.

(e) Remuneration/payment

Forced or compulsory labour of all kinds shall be remunerated in cash at rates not less than those prevailing for similar kinds of work either in the district in which the labour is employed or from which the labour is recruited, whichever may be the higher.

The time spent travelling to and from the place of work must be counted as working hours.

The work may also be remunerated by way of daily rations corresponding as a minimum to the ordinary pay for such work. Deductions may not be made from such wages for the payment of taxes, or for food, clothing or accommodation supplied to a worker to maintain him in a fit condition to carry on his work.

(f) Safety and health
Statutory provisions must guarantee compensation for accidents or illness arising in connection with work for workers subjected to forced or compulsory labour. In addition, steps must be taken to ensure that a worker engaged in compulsory or forced labour who is no longer capable of supporting himself or his family as a result of such an accident or illness will receive adequate financial and other assistance to maintain his standard of living.

Workers engaged in compulsory or forced labour may not be transferred to places where the food or climate is so significantly different that it may jeopardise their customs or health.

(g) Women and children

*Women and children may not* be engaged for compulsory or forced labour.

(h) Transport

*Mechanical equipment and animals* are the primary means to be used for the transport of goods or persons, and workers engaged in compulsory or forced labour may only perform such work when sufficient mechanical equipment or the necessary animals are not available.

(i) Alcohol

All possible steps should be taken to see that the temptation of alcohol is not available to workers engaged in forced or compulsory labour.

**Fundamental rules**

- Forced Labour Convention, 1930 - ILO Convention No. 29
- Forced Labour (Indirect Compulsion) Recommendation, 1930 - ILO Recommendation No. 35 and Forced Labour (Regulation) Recommendation, 1930 - ILO Recommendation No. 36
- Abolition of Forced Labour Convention, 1959 - ILO Convention No. 105
- UN Assembly Supplementary Convention on the Abolition of Slavery, the Slave Trade and Institutions and Practices Similar to Slavery, 1956 (abolition of debt bondage and serfdom).

7. QUALITY REQUIREMENTS REGARDING DATA/INFORMATION

The objective of establishing The Ethical product test is to make information about business ethics and social responsibility easily accessible to consumers and others. However, in order for the information on The Ethical product test to be of any value for consumers, such information needs to be credible and comparable. In addition, transparency regarding how each company provides the information about its productions processes in relation to an individual product needs to be ensured. For decades, professional users of financial statements have called for the same assurances regarding the information companies publish in their financial statements. In the financial world, their demands led to the drafting of special *reporting principles* and *quality requirements* that must be followed in preparing annual accounts. These reporting and quality re-
quirements are also relevant when gathering and reporting information other than financial results.

Below follows a description of the relevant reporting principles and quality requirements for The Ethical product test. The information is meant as support for filling in The Ethical product test questionnaire and compiling any supplementary voluntary information that a company might want to present on The Ethical product test.

7.1 Reporting principles

The reporting unit

In preparing annual accounts, there are clear guidelines about what unit (the company) the information presented should comprise and how financial information about, say, subsidiaries and joint ventures, should be incorporated.

At present there are no comparable guidelines for delimiting the reporting unit when presenting information about non-financial circumstances such as the environment, social responsibility and business ethics. Consequently, until such guidelines have been developed, it is crucial for companies to specify the individual product, the production plant for the product, the country where the production plant is located etc.

7.2 Quality requirements

Reliability

Information is reliable when it is without material misstatement and provides an objective picture of the circumstances being discussed. Accordingly, all relevant information must be included regardless of whether it affects the overall picture of business ethics and social responsibility. This means that relevant information must not be left out simply because it gives an undesirable picture of the company’s work on business ethics and social responsibility. It is also important that the information presented about the corporate ethics and social responsibility reflects actual circumstances rather than comprising general statements without any genuine informative value.

Completeness

The information presented on method of The Ethical product test about an individual product should give a fully comprehensive picture of the business ethics and social responsibility in relation to that.

Clarity

Users of The Ethical product test data are very different, covering a wide spectrum with regard to age, educational background and knowledge about business ethics and social responsibility. Consequently, the information subject to the company’s control (voluntary supplementary information) used in accordance The Ethical product test should be clear, well organised and easy to understand. Please make sure that a barrage of data does not swamp important information.

7.3. Documentation

A number of control procedures have been introduced to ensure a high level of credibility for the information each company presents in filling out questionnaire. A number of control procedures are implemented immediately after information is submitted to The Ethical product test Manager, and, in addition, independent verifying agents use sampling to check the information provided by selected companies.
It is important for each company to ensure that the basis for responses to the questionnaire can be documented, to the extent possible, so that a company can easily and without too much inconvenience answer any questions that might arise in connection with the control procedures. The person in charge of filling in the questionnaire might, for instance, compile one or more files containing the following material:

1. A copy of the filled-in questionnaire submitted (including the approval certificate).
2. A list (possibly in the form of a graph) of the individuals who supplied input for responses to individual questions.
3. Documentation material, descriptions, memos, explanations, etc. supporting responses to individual questions.

If companies have such material on file, it will prove invaluable when compiling information for later development of guidelines on ethics and social responsibility within the company. It is also a welcome back-up measure should the persons involved in compiling information for the ethical product test data leave the company. The material may also prove to be a great help to the external verifying agent, thus ensuring that the verifying process can be completed quickly and efficiently.
Questionnaire for ethical testing of individual products

On management measures to comply with internationally recognised labour standards in the manufacture, etc. of the product mentioned below

<table>
<thead>
<tr>
<th>Manufacturer:</th>
<th>(Hereinafter the company)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Product name/type/number/etc.:</th>
<th>(Hereinafter the product)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contact persons:</th>
<th>(names, titles, contact details)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Please read the “The Ethical Test of Individual Products – Description and Guide” before completing this questionnaire.

The below questionnaire is divided into six questionnaires covering the following issues:

1. Non-discrimination in employment
2. Freedom of association, the right to organize and the right to collective bargaining
3. Occupational health and safety
4. Child labour
5. Forced labour
6. Demands on suppliers and contractors

Under each issue you will find 11 questions (except issue 6 having 17 questions). The 11 questions are the same for the first 5 issues in order to make it easier for you to reply to this questionnaire.

**Degree of implementation:**

Please indicate the degree of implementation of the measures asked about in below questions on a scale of 1 to 5 as follows:

1: Not implemented
2: Under consideration
3: Process initiated
4: Under implementation
5: Implemented

Please refer to the abovementioned description and guide for further details.
### Non-discrimination in employment

<table>
<thead>
<tr>
<th>Degree of implementation</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it part of your company values, policies, management decisions, etc. to ensure non-discrimination in employment within your company?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product covered by such company values, policies, management decisions, etc. to ensure non-discrimination in employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have you assigned a clear responsibility to all relevant managers and staff involved in the manufacturing of the product for ensuring non-discrimination in employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you have guidelines or similar instructions in place explaining how managers and staff must ensure non-discrimination in employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have such guidelines been provided to all relevant managers and staff involved in the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you actively overlook that all relevant managers and staff involved in the manufacture of the product are not discriminating in employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you systematically keep and update records or other registrations documenting your compliance with the principles of non-discrimination in employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does such records or other registrations cover all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you maintain and provide such documentation for inspection by interested external parties with a legitimate interest in the company efforts to ensure non-discrimination in employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you make information available on a regular and easily accessible basis to the public of your efforts to ensure non-discrimination in employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does any verification, etc. performed by independent third parties include verification of your compliance with the principles of non-discrimination in employment in your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Your comments

---

53
### Freedom of association, the right to organize and the right to collective bargaining

<table>
<thead>
<tr>
<th>Degree of implementation</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it part of your company values, policies, management decisions, etc. to acknowledge your employees freedom of association, their right to organize and their right to collective bargaining?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product covered by such company values, policies, management decisions, etc?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have you assigned a clear responsibility to all relevant managers and staff involved in the manufacturing of the product for acknowledging your employees freedom of association, their right to organize and their right to collective bargaining?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you have guidelines or similar instructions in place explaining how managers and staff must ensure that your employees freedom of association, their right to organize and their right to collective bargaining are acknowledged?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have such guidelines been provided to all relevant managers and staff involved in the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you actively overlook that all relevant managers and staff involved in the manufacture of the product are acknowledging your employees freedom of association, their right to organize and their right to collective bargaining?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you systematically keep and update records or other registrations documenting your compliance with the principles of the freedom of association, the right to organize and the right to collective bargaining?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does such records or other registrations cover all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you maintain and provide such documentation for inspection by interested external parties with a legitimate interest in the company efforts to effectively acknowledge your employees freedom of association, their right to organize and their right to collective bargaining?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you make information available on a regular and easily accessible basis to the public of your efforts in this respect?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does any verification, etc. performed by independent third parties include verification of your compliance with the principles of the freedom of association, the right to organize and the right to collective bargaining at your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Your comments**
### Occupational health and safety

<table>
<thead>
<tr>
<th>Degree of implementation</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it part of your company values, policies, management decisions, etc. to ensure healthy and safe working conditions within your company?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product covered by such company values, policies, management decisions, etc. to ensure healthy and safe working conditions?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have you assigned a clear responsibility to all relevant managers and staff involved in the manufacturing of the product for ensuring healthy and safe working conditions?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you have guidelines or similar instructions in place explaining how managers and staff must ensure healthy and safe working conditions?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have such guidelines been provided to all relevant managers and staff involved in the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you actively overlook that all relevant managers and staff involved in the manufacture of the product are taking relevant measures to ensure healthy and safe working conditions?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you systematically keep and update records or other registrations documenting your compliance with the principles of healthy and safe working conditions?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does such records or other registrations cover all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you maintain and provide such documentation for inspection by interested external parties with a legitimate interest in the company efforts to ensure healthy and safe working conditions?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you make information available on a regular and easily accessible basis to the public of your efforts to ensure healthy and safe working conditions?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does any verification, etc. performed by independent third parties include verification of your compliance with the principles of healthy and safe working conditions at your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Your comments


## Child labour

<table>
<thead>
<tr>
<th>Degree of implementation</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it part of your company values, policies, management decisions, etc. to ensure you do not employ persons under the minimum age for employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product covered by such company values, policies, management decisions, etc. to ensure you do not employ persons under the minimum age for employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have you assigned a clear responsibility to all relevant managers and staff involved in the manufacturing of the product for ensuring you do not employ persons under the minimum age for employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you have guidelines or similar instructions in place explaining how managers and staff must ensure you do not employ persons under the minimum age for employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have such guidelines been provided to all relevant managers and staff involved in the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you actively overlook that all relevant managers and staff involved in the manufacture of the product are taking relevant measures to ensure you do not employ persons under the minimum age for employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you systematically keep and update records or other registrations documenting your compliance with the minimum age for employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does such records or other registrations cover all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you maintain and provide such documentation for inspection by interested external parties with a legitimate interest in your compliance with the minimum age for employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you make information available on a regular and easily accessible basis to the public of your efforts to comply with the minimum age for employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does any verification, etc. performed by independent third parties include verification of your compliance with the minimum age of employment at your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Your comments

...
## Forced labour

<table>
<thead>
<tr>
<th>Degree of implementation</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it part of your company values, policies, management decisions, etc. to prevent the employment or utilisation of forced labour?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product covered by such company values, policies, management decisions, etc. to ensure non-discrimination in employment?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have you assigned a clear responsibility to all relevant managers and staff involved in the manufacturing of the product for preventing the employment or utilisation of forced labour?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you have guidelines or similar instructions in place explaining how managers and staff must prevent the employment or utilisation of forced labour?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have such guidelines been provided to all relevant managers and staff involved in the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you actively overlook that all relevant managers and staff involved in the manufacture of the product are taking measures to prevent the employment or utilisation of forced labour?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you systematically keep and update records or other registrations documenting that you are not employing or utilising forced labour?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does such records or other registrations cover all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you maintain and provide such documentation for inspection by interested external parties with a legitimate interest in the company efforts to prevent employing or utilising forced labour?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you make information available on a regular and easily accessible basis to the public of your efforts to prevent employing or utilising forced labour?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does any verification, etc. performed by independent third parties include verification of your efforts to prevent employing or utilising forced labour at your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Your comments


### Demands on suppliers and contractors

<table>
<thead>
<tr>
<th>Degree of implementation</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it part of your company values, policies, management decisions, etc. that compliance with internationally recognised labour standards must be considered when you are selecting or rejecting suppliers, contractors, etc?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product covered by such company values, policies, management decisions, etc?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you require your suppliers to place the same demands for compliance with internationally recognised labour standards on their suppliers?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you require your suppliers to document that they actually do place such demands on their suppliers?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have you assigned a clear responsibility to all relevant managers, staff and agents involved in the procurement of goods and services related to the manufacturing of the product that compliance with internationally recognised labour standards is to be considered when selecting or rejecting suppliers, contractors, etc?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you have guidelines or similar instructions in place explaining how managers, staff and agents must apply such considerations?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have such guidelines been provided to all relevant managers, staff and agents involved in the procurement of goods and services related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you actively overlook that all relevant managers, staff and agents involved in the procurement of goods and services related to the manufacture of the product are actually applying such considerations when selecting or rejecting suppliers, contractors, etc?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have your company conditions and demands for compliance with internationally recognised labour standards been outlined and described in a way that ensures that the suppliers, contractors, etc. fully understand their rights and obligations in this respect?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have the suppliers, contractors, etc. supplying goods or services related to the manufacture of the product been informed about these conditions and demands?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you systematically monitor and overlook that these suppliers comply with these conditions and demands?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are the company’s conditions and demands included in the agreements/contracts with these suppliers?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you systematically keep and update records or other registrations documenting that you are applying such considerations when selecting or rejecting suppliers, contractors, etc?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does such records or other registrations cover all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you maintain and provide such documentation for inspection by interested external parties with a legitimate interest in the company efforts to promote internationally recognised labour standards in their supply chain?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you make information available on a regular and easily accessible basis to the public of your efforts in this respect?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Does any verification, etc. performed by independent third parties include verification of your efforts in this respect at your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Counting the scores:
For each of the 6 questionnaires, count the total number of points (TP) and add the totals to below matrix. The score for each questionnaire is obtained by dividing TP with the number of questions in the questionnaire (Q). The number of starts acquired for each issue is obtained by referring to the scale found below the matrix.

<table>
<thead>
<tr>
<th>Issue:</th>
<th>Total points (TP)</th>
<th>Questions (Q)</th>
<th>Score (TP/Q)</th>
<th>Number of *</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-discrimination in employment</td>
<td></td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Freedom of association, the right to organize and the right to collective bargaining</td>
<td></td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Occupational health and safety</td>
<td></td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child labour</td>
<td></td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Forced labour</td>
<td></td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Demands on suppliers and contractors</td>
<td></td>
<td>17</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grand total:</td>
<td></td>
<td>72</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Score:
> 1 - 2 = ★
> 2 - 3 = ★★
> 3 - 4 = ★★★
> 4 = ★★★★
> 4,5 = ★★★★★
Verificator manual

THE ETHICAL PRODUCT TEST OF INDIVIDUAL PRODUCTS

VERIFICATION INSTRUCTIONS

AUGUST, 2003
VERIFICATION INSTRUCTIONS - THE ETHICAL PRODUCT TEST

1. Introduction

These instructions are intended to support the verifying agent in verifying the responses given by companies to the questionnaire used by the ethical product test manager in the Ethical test of individual products.

2. General verification of the Ethical product test

The Ethical product test is based on a number of control procedures involving test management and decentralised control procedures involving sampling of questionnaires submitted by companies.

2.1 Central control procedures

Control procedures are performed centrally when the Ethical product test Manager receives the filled-in questionnaires from companies. These control procedures form an integral part of the business procedures of the Ethical product test Manager. For instance, the verifying agent may check whether the company has taken a position on the questions relevant to the specific industry with respect to consumer protection issues and checked the consistency of the responses given in the questionnaire. The central control procedures will comprise all companies participating in the Ethical product test.

2.2 Decentralised control procedures

External verifying agents verify the questionnaires submitted by companies, based on these specially developed Verification Instructions. The process is known as a decentralised control procedure.

3. Selection of a verifying agent

In order to ensure that the quality of the data registered on the Ethical product test is consistently high, the ethical product test manager will make correspondingly exacting requirements as to the verifying agent's competence and impartiality. Thus, it is essential for the verifying agent to have thorough knowledge of verification methodologies and fundamental knowledge of the specialised frame of reference with respect to the corporate ethics and social responsibility of the company. In addition, it is important for the verifying agent to be independent of the verified company - and seen as such by the readers of the results from an ethical product test.

In the opinion of the Ethical product test manager a state-authorized or registered accountants live up to the above-mentioned requirements as a matter of course. Other verifying agents may come into consideration based on an individual evaluation.

As appears from section 7, the ethical product manager will communicate directly with the verifying agent appointed by the company in all matters connected with the approval procedure, as the ethical product manager acts as the principal in relation to the verification process.
4. Deadlines

The ethical product test manager, the verifying agent and the company to be verified agree on deadlines and timetables to apply to the verification.

5. Verification method

5.1 What does verification cover?

The point of departure for verification is the responses the company makes to questions in a questionnaire. Help in filling out the questionnaire is provided by "The Ethical product test - Description and guide" - below called the reporting guide - which contains an interpretation of the concepts and definitions used in the questionnaire.

In preparing the questionnaire and the supporting reporting guide, importance has been attached to making the answers and questions relevant, reliable, complete, clear and comparable to the widest extent possible.

However, we do recognise that the verification object - reporting by the company on how far it has come in its work on corporate ethics and social responsibility related to a certain product - has comparatively many qualitative elements. As an example, we can mention the questions asking whether management if an issue is part of corporate values, policies or management decisions. The wording used in the questionnaire invites management to give its subjective opinion, and there are no concrete tests to determine the exact answer to such a question. Consequently, it is not possible for the verifying agent to verify the precise answer to the question.

As will be known, the verifying agent usually only takes on the task of issuing an auditor's statement that adds two degrees of credibility: a high degree of credibility or moderate degree of credibility.

- A high degree of credibility means that the verifying agent has collected sufficient evidence to conclude that the object is in keeping with suitable agreed criteria in all material respects.

- A moderate degree of credibility means that the auditor has collected sufficient evidence to convince himself that the object is reasonably credible given the circumstances.

As the criteria - that is, the framework for the questions and the questions themselves - thus contain a certain degree of objectivity at this stage, it will not be possible for the company to answer all questions in an objective and verifiable manner. Correspondingly, the auditor cannot collect evidence that raises the level of objectivity to more than that implied by the question.

As a result of the above-mentioned characteristics of the criteria (the question) and the object (the company's answers), the verifying agent can add a moderate degree of credibility to the questionnaire.

6. The verification process

After a number of companies in a ethical product test group has been randomly selected by the ethical product test manager, the verification process contains the following principal phases:
Below follows a discussion of the individual elements in the verification process. Initially, it should be stressed that thorough preparation, during which significant risks are pinpointed and key persons appointed, is a basic prerequisite for ensuring acceptable resource allocation for the company as well as the verifying agent.

6.1 Accepting the job

As in any other situation where an auditor's statement is to be issued, the verifying agent must assess the company to be verified and his affiliations, if any, with the company prior to accepting the job. In addition, the verifying agent must assess his own professional ability to handle the assignment, including whether he has the necessary knowledge of the relevant standards and guides contained in the questions (at present internationally recognised labour standards).

When accepting the job, the verifying agent must sign an agreement with The ethical produt test manager. This agreement is then sent to the management of the company to be verified, in order to ensure acceptance of the conditions on which verification is to be based - for more details, see section 7.

6.2 Preliminary planning - knowledge of the company

For the verifying agent to plan and conduct efficient verification, he must have sufficiently good knowledge of the company to ensure that he can make a risk assessment on this basis and prepare a tailor-made verification programme that takes into consideration the special characteristics and risks associated with the specific verification job.

In order to prepare the auditor's statement to be added at the end of the questionnaire, the verifying agent must become so familiar with the company that he can:

- Get an overview of the sites, workshops, operations, processes, direct suppliers, etc. related to the manufacture of the product including in particular how the company has organised its work with respect to corporate ethics and social re-
sponsibility, and identify key management and staff members for performing the verification and their role and authority.

- Gain an overview of the most important management information systems with special emphasis on conditions related to corporate ethics and social responsibility.

- Identify and assess special risks.

- Prepare an efficient verification programme that is tailor-made.

To ensure quick and efficient verification, it is essential for the verifying agent to gain thorough insight into management's policies with respect to the work on ethical issues and social responsibility and areas of authority - both at general and functional levels.

6.3 Preliminary planning - assessing the control environment and management reporting process

Management's responses to questions in the questionnaire are often largely based on an ad hoc collection of data throughout the organisation - possibly based on already established business procedures and management reporting systems to some extent.

In either case, the verifying agent must initially assess the control environment/the basis for the answers to the questions in the questionnaire. The following points may come into consideration:

- Does the company’s management give the questionnaire sufficiently high focus?

- Is supporting data available to facilitate filling in the questionnaire?

- Assess the completeness of the data compilation programme. Did one single employee fill in the questionnaire? Are the responses based on several supporting surveys?

The verifying agent's assessment of the control environment, etc. will affect the organisation of the verification process, including the number of interviews and the scope of the review of supporting documentation.

6.4 Preliminary planning - materiality level

In principle, materiality level is not taken into account - all deviations/errors discovered must be corrected in the report unless they are minor and insignificant.

6.5 Verification programme - risk analysis

The verifying agent's work must focus on the issues subject to the greatest risk of material error. Materiality is assessed on the basis of the special circumstances that readers are expected to consider important when reading about the results from the Ethical product test. Like all other audits/verifications, the verifying agent's risk analysis should consist of a general risk analysis and a more specific risk analysis.

6.5.1 General risk analysis

In verifying the questionnaire, the verifying agent should be aware that in the majority of cases management joins the Ethical product test system to profile the company’s initiatives in the areas of corporate ethics and social responsibility. The verifying agent must pay special attention to this circumstance in examining the questionnaire.
If the company already have been through other ethical product tests or other assessments of its management of ethics and social responsibility, or if the company holds certifications like the SA8000, this should be taken into consideration in the general risk assessment. In the event of significant differences between the answers in the ethical product test questionnaire and the scoring in other similar assessments as the abovementioned, management must be asked for an explanation.

6.5.2 The specific risk analysis
In his specific risk analysis, the verifying agent assesses whether management’s answers to the individual questions meet the following basic criteria:

Relevance
Consumers will use the results from an Ethical product test to choose a specific product. Consequently, comments to answers to questions should be relevant to the consumer in making his choice.

Reliability
Information is reliable when it is free from material errors and provides an objective view of the facts sought to be illustrated. This means that the company’s answers should be included regardless of how they affect the picture of its corporate ethics and social responsibility in relation to that specific product. Thus, relevant information may not be omitted simply because it gives an undesirable picture of its corporate ethics and social responsibility.

In addition, it is important that the information provided about a product’s corporate ethics and social responsibility processes reflects actual circumstances, rather than generalities without any genuine substance.

Completeness
The company’s answers must provide a fully comprehensive picture of its work on corporate ethics and social responsibility in relation to a specific product.

Clarity
Users of the Ethical product test data are very different, covering a wide spectrum with regard to age, educational background and knowledge about business, business ethics and social responsibility. Consequently, all information presented on the Ethical product test sheet, including voluntary supplementary comments, should be clear, well organised and easy to understand. Important information should not be swamped by a barrage of insignificant data.

Comparability
Consumers will use the results of the Ethical product test to compare the products of companies on their corporate ethics and social responsibility. Consequently, it is important that the information about each product is comparable. The Ethical product test ensures comparability by using a questionnaire – a standardised method of gathering information.

6.5.3 Focus on special risks
Unless special circumstances have been identified during the verification process, the Ethical product test manager does not call for separate reporting regarding special risks.
6.6 Verification programme - preparation
At present, the Ethical product test comprises only a statement of the initiatives implemented or planned by companies to achieve compliance with internationally recognised labour standards in relation to a certain product. The Ethical product test does not contain reports on the results of individual initiatives. The most appropriate verification strategy is thus based on substance and consists of interviews of several key officers. The interviews are backed by underlying documentation or other data that supports the company’s responses to the questionnaire.

6.6.1 Interviews
At this stage in the preliminary planning, a number of key officers are singled out for interview. To save the company’s time as well as his own, it is important for the verifying agent to prepare the interviews in advance. Thus the verifying agent should forward key questions prior to conducting the interviews so that the key people involved can prepare their answers and provide any supporting documentation.

It is recommended to use open interviews allowing the interview person to provide his replies in his own words and allowing the person to freely express his opinions. This means that interviews should be considered confidential and should not be referred to the management of the company or any other persons. Consequently, interviews of persons should not be performed in the presence of any others, and strict confidentiality must be observed in all respects.

6.6.2 Supporting documentation
As stated in the preceding section, verification should be prepared in advance so that the key people involved have the opportunity to find most of the documentation they will need prior to being interviewed.

Examples of relevant supporting documentation may include policy documents, reports from employees, in-house surveys, statements, references to relevant interpretations in standards/guidelines, memos, minutes from meetings, seminars, e-mails, e-mail logs, intranet documents and records, etc. - see the following section for more details.

6.7 Specific verification steps
Below is a proposal for specific verification steps to take in preparing the verification programme. The proposal can be used as the point of departure for drawing up a tailor-made verification programme.

The question environment contains two levels:

1. Management's knowledge and interpretation of relevant rules

2. Management's implementation of relevant rules throughout the organisation.

The questions only target a company's knowledge and implementation of relevant rules and guidelines, including the initiatives management has taken or will take. Since the questions do not address the company's performance, it is important for the verifying agent not to assess the company's ability to live up to the guidelines - but only whether the company has taken a position and drafted guidelines for management's expectations of the course the company will take.
<table>
<thead>
<tr>
<th>Non-discrimination in employment</th>
<th>Examples of verification steps</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it part of your company values, policies, management decisions, etc. to ensure non-discrimination in employment within your company?</td>
<td>1. Interview management&lt;br&gt;2. Obtain copies of such values, policies, decisions if any.&lt;br&gt;3. If the company claim non-discrimination is implicit in corporate values or policies, you need to interview selected employees to assess if they understand non-discrimination to be part of corporate values and policies.</td>
</tr>
<tr>
<td>Are all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product covered by such company values, policies, management decisions, etc. to ensure non-discrimination in employment?</td>
<td>1. Documents outlining values or policies must explicitly mention that the values or policies apply to all parts of the company.&lt;br&gt;2. If not, you need to seek supporting information like memos, minutes of meetings, etc. suggesting the applicability of the values or policies.&lt;br&gt;3. If no hard copy documentation can be obtained you need to interview selected staff.</td>
</tr>
<tr>
<td>Have you assigned a clear responsibility to all relevant managers and staff involved in the manufacturing of the product for ensuring non-discrimination in employment?</td>
<td>1. Obtain a copy of documents assigning responsibility.&lt;br&gt;2. Obtain a copy of any other notification circulated/announced to all members of the management team and employees.&lt;br&gt;3. Assess whether all relevant managers and staff have been assigned responsibility.&lt;br&gt;4. Assess if the communication assigning responsibility is clear and easily understood and that an explicit responsibility is contained.</td>
</tr>
<tr>
<td>Do you have guidelines or similar instructions in place explaining how managers and staff must ensure non-discrimination in employment?</td>
<td>1. Obtain a copy of the guidelines and check that they do indeed reflect the decision made.&lt;br&gt;2. Otherwise check memos, minutes of meetings or seminars, etc. to assess if sufficient guidelines have been is-</td>
</tr>
<tr>
<td>Non-discrimination in employment</td>
<td>Examples of verification steps</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>--------------------------------</td>
</tr>
<tr>
<td></td>
<td>sued verbally.</td>
</tr>
<tr>
<td></td>
<td>3. If no hard copy guidelines are issued, you need to interview key staff to assess if such guidelines have been issued and that they understand the guidelines and what they are expected to do.</td>
</tr>
<tr>
<td></td>
<td>4. Check guidelines for being clear and easily understood and containing relevant information.</td>
</tr>
<tr>
<td>Have such guidelines been provided to all relevant managers and staff involved in the manufacturing of the product?</td>
<td>1. Check records of distribution, e-mail logs, intranet records, etc.</td>
</tr>
<tr>
<td></td>
<td>2. If no such records are available you need to interview selected staff to determine if it can be claimed that such guidelines have been provided.</td>
</tr>
<tr>
<td></td>
<td>3. Assess if all relevant managers and staff have been provided such guidelines.</td>
</tr>
<tr>
<td>Do you actively overlook that all relevant managers and staff involved in the manufacture of the product are not discriminating in employment?</td>
<td>1. Interview management on how such control is planned and carried out.</td>
</tr>
<tr>
<td></td>
<td>2. Check this information by records, interviews, etc.</td>
</tr>
<tr>
<td></td>
<td>3. Be aware that active control is required, meaning that the company/management must take active steps to overlook that discrimination does not take place. It is not sufficient to react on complaints only.</td>
</tr>
<tr>
<td>Do you systematically keep and update records or other registrations documenting your compliance with the principles of non-discrimination in employment?</td>
<td>1. Obtain description of recording system and procedures</td>
</tr>
<tr>
<td></td>
<td>2. Check records for completeness, relevance, reliability, up-date frequency, etc.</td>
</tr>
<tr>
<td>Does such records or other registrations cover all of your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product?</td>
<td>1. Check that all the sites, workshops, operations, processes, etc. in question are represented in the records in a relevant, reliable, complete and up-dated way.</td>
</tr>
<tr>
<td>Do you maintain and provide such documentation for inspection by interested external parties</td>
<td>1. Check if such documentation is maintained and available for inter-</td>
</tr>
</tbody>
</table>
Non-discrimination in employment | Examples of verification steps
--- | ---
with a legitimate interest in the company efforts to ensure non-discrimination in employment? | 
[2. Check if the company has a record of making such documentation available on request.]
[3. Check if some interested parties have been denied access to documentation and the reasons why.]
[4. Check if any interested parties have complained about insufficient information.]

Do you make information available on a regular and easily accessible basis to the public of your efforts to ensure non-discrimination in employment? | 
[1. Check external reports, communication, web sites, up-date frequency, etc.]
[2. Check if the company follows recognised reporting standards like the Global Reporting Initiative (GRI).]

Does any verification, etc. performed by independent third parties include verification of your compliance with the principles of non-discrimination in employment in your sites, workshops, operations, processes, etc. that are related to the manufacturing of the product? | 
[1. Obtain copies of verification reports and statements]
[2. Check carefully of the verification actually covers all the sites, workshops, operations, processes, etc. related to the product.]

Many companies communicate decisions, guidelines and other information to their employees via their intranet. In order for information to be considered having been received by employees, such information must reach employees immediately when they access the intranet. Thus, it is not enough to present the information so that employees have to go through elaborate menus and the like to read it when they access the intranet.

6.8 **Summing up the planning stage**
To end the planning stage, draft a memo summing up the most significant risks and how the other planning stages were concluded.

6.9 **Verification**
Preference is for a substance-based approach with focus on interviews and requests for underlying documentation. Prior to verification, the verifying agent must have identified the most important key persons and forwarded questionnaires to the company, which in turn compiles a file.
6.10 Conclusion and reporting

In finalising the verification process, prepare a memo with conclusions and comments on the most important risks identified during the preliminary planning stage. The memo must also contain the verifying agent's general conclusion.

The verifying agent should briefly describe the most important conclusions and comments on the company, including proposals for improvements.

As the last stage of the verification process, the verifying agent should prepare a statement and forward it to ethical product test manager. Appendix 2 is a standard statement to be used in cases where the verifying agent can issue an unqualified statement and/or provide supplementary information.

If the verifying agent wants to provide supplementary information or issue a qualified statement, such information or statement will be stated separately on the Ethical product test. The Ethical product test will clearly link the relevant responses with the relevant sections of the verifying agent's statement.

7. Letter of engagement and fee

The verifying agent must make an agreement with ethical product test manager regarding the more specific conditions for the content of the verification process, since ethical product test manager is the principal.

When preparing the letter of engagement, the verifying agent must be aware of the following:

ethical product test manager will only pay for the verification work described in these Verification Instructions, issuance of the verifying agent's statement and preparation of a brief statement containing comments and proposals for improvements filed with the company's management.

The verification process is heavily based on well-documented co-operation with the company management of the verified company and relevant staff. Thus, in the interests of an acceptable use of resources, the company must make the necessary resources available for verification. Consequently, we recommend that the verifying agent include a list in the letter of engagement specifying the material that must be ready before he visits the company. Correspondingly, the letter of engagement must specify that the company make the necessary key people available to the verifying agent.

In addition, it is recommended that the letter of engagement should specify:

- The respective responsibilities of management and the verifying agent when answering and checking the questionnaire.
- The duty of professional secrecy imposed on the ethical product test manager and the verifying agent.
- The verifying agent's reporting procedure.
- The most significant deadlines.
- Fee, including guidelines for budget overruns and additional work.

We recommend that all three players approve the letter of engagement, namely: corporate management, the verifying agent and the ethical product test manager.
We wish to point out that the verification report and verification statement are the property of the company, and that the general public can therefore not claim access to the verifying agent's verification report and statement, unless relevant national legislation allows so.
STATEMENT REGARDING KNOWLEDGE OF APPLICABLE LEGISLATION

For use in verifying the questionnaire dated x x month 20 XX - item x.x "XX XXX YYYY YYYY" for Company A/S, I/we the undersigned, hereby confirm to the best of my/our knowledge:

That I am/we are aware of national legislation XXXXXXXXXXX and YYYY YYYY YYYY as well as ILO's conventions and recommendations regarding XXX XXX XX, and that I am/we are sufficiently familiar with this legislation to assess its implications for our Company;

That I/we have separately assessed Company A/S' activities within XXX, YYYY and ZZZZZZZ in relation to applicable national legislation and the rules issued by ILO.

Town, XX November 20XX

_______________________ ___________________________
XXXXXXXX, Personnel ManagerYYYYYYYYYY, Managing Director
Appendix 2: Verifying agent's statement - standard

The ethical product test manager
For the attention of: NN
Amagerfælledvej 56
DK-2300 Copenhagen S

Auditor's statement
By agreement with the ethical product test manager, we have reviewed the questionnaire filled in by the management of Company NN dated XX month 20 XX. Our review did not include the voluntary supplementary information provided by the Company.

Object and scope of review

We planned and performed our work in keeping with generally accepted auditing standards for verifying whether the questionnaire was filled in according to the guidelines set out in "The Ethical product test - Description and guide".

As part of our review, we tested the basis for the responses to the questionnaire based on an assessment of materiality and risk. Our work included interviewing the company's management and key staff managers and examining underlying documentation on a test basis. In addition, we assessed the fairness of the points accorded to each question by management.

Conclusion
In our opinion, management’s responses are based on documented information prepared in keeping with the guidelines described in "The Ethical product test - Description and guide". Moreover, we believe that the company used a reasonable basis for according points to each question.

Town, X month 20 XX
VERIFYING COMPANY
XXXX
Title
c.c. Company NN

Analysen, der er målrettet mod investeringsforeninger og andre større investorer, er delt op i tre typer:

**Bæredygtighedsanalyse** af virksomhedernes etiske politik, ledelsessystemer og faktiske handlinger indenfor de etiske problemfelter.

**Risiko-analyse** af virksomheders optræden indenfor områderne miljø og mennesker.

**Global Ethical Standard**, der er et redskab til fravælgelse af de etisk mest belastede virksomheder i en potentiel aktieportefølje.

Ud over analyser arbejder Oxford Research med konkrete projekter. Herunder er især "Nordic Sustainability Index" interessant. Projektet går ud på at kortlægge de mest bæredygtige virksomheder i Danmark, Sverige, Norge, Finland og Island indenfor 25 branche. De to bedste i hver branche samles i et aktieindeks, der følger udviklingen blandt de etisk mest forsvarlige virksomheder i Norden.

Investorer eller virksomheder kan efterfølgende bestille analyser af samtlige virksomheder i indekset.

Projektet udarbejdes i selskab med Caring Company, der arbejder med CSR i Sverige, og med Sustainable Investment Research International, SiRi, der er et netværk af analysevirksomheder fordelt på 12 lande. SiRi har udarbejdet en analysemodel bygget på godt 140 indikatorer, der til sammen giver et billede af virksomhedernes økonomiske, miljømæssigt- og socialt etiske profil.

Research: Oplysningerne indhentes via spørgeskemaer til firmaernes hovedsæder.

Kontrol: Der udføres kontrol i form af samtaler med virksomhedernes ledelse og i visse tilfælde også medarbejdere. Ved disse samtaler skal virksomhederne vise dokumenter, der beviser, at den etiske politik er implementeret i alle dele af virksomheden.

Formidling: Oplysningerne offentliggøres via aktieindekset og samles tillige i firma-profiler, som interesserede parter kan købe.

Forbrugerinformationen
Amagerfælledvej 56
2300 København S
Tlf.: 70131320
Kontakt: Mette Reissmann

I foråret 2001 fik Forbrugerinformationen bevilget 3,475 millioner kroner fra Erhvervsfremmestyrelsens Udviklingskontraktordning.

Pengene skulle bruges til at udvikle en internetbaseret etikdatabase, som virksomheder frivilligt kan tilmelde sig.

Databasen er udviklet i samarbejde med PLS Rambøll Management, Deloitte & Touche, Valør & Tinge og Aparte.

Den 1. maj åbnede databasen for virksomheder. Pt. er 27 virksomheder tilmeldt - hvilket også efter Forbrugerinformationens opfattelse er for lidt.


Hovedtemaerne er "Forbud mod diskrimination", "Retten til et sundt og sikkert arbejdsmiljø", "Organisationsfrihed og retten til kollektive forhandlinger", "Forbud mod anvendelse af tvangsarbejde" og "Arbejdstagerrettigheder indgår i valg eller fravalg af leverandører."

Hvert af disse temaer er inddelt i underspørgsmål såsom "Virksomhedens ledelse har sat sig grundigt ind i begrebet diskrimination og i de forpligtelser, virksomheden har efter lovgivningen eller arbejdsmarkedsoverenskomster i de lande, hvor den er til stede".


Udover de obligatoriske spørgsmål har virksomheden mulighed for selv at fortælle en positiv historie - for eksempel om økonomisk støtte til frivilligt arbejde eller om etablering af særlige uddannelser for medarbejdere på fabrikker i udviklingslande. Disse historier bliver ikke tjekket.

Forbrugerinformationens plan er at kæde den etiske database sammen med produktstene på deres hjemmeside. Under produkttestene skal der være en funktion, der viser, om der er oplysninger om producenterne i etikbasen og omvendt. På længere sigt er håbet, at forbrugerne skal kunne hente oplysninger fra databasen i selve købsøjeblikket via scannere placeret i butikkerne.

**Research:** Oplysninger indhentes via spørgeskemaer, som virksomhederne besvarer.

**Kontrol:** 25% af virksomhederne i databasen udtages hvert år til kontrol, der foretages af anerkendte revisionsfirmaer. Ved disse samtaler skal virksomhederne vise dokumenter, der beviser, at den etiske politik er implementeret i alle dele af virksomheden.

**Formidling:** Oplysningerne offentliggøres på Forbrugerinformationens hjemmeside.

---

Consumentenbond
Enthovenplein 1
2521 DA Den Haag
Kontakt: Ronald Luijk

Fra starten af 2001 har Consumentenbond arbejdet målrettet med etiske test.

Undersøgelser viste, at mellem 5 og 20 procent af den hollandske befolkning interesse-rer sig for, om produktionen af forbrugsvarer foregår etisk forsvarligt. Interessen varierer, alt efter om man spørger til miljø, arbejdstagerrettigheder, børnearbejde, dyreforsøg eller andet. Den udlosende faktor var imidlertid, at gruppen af interesserede hollændere var stigende.

Med økonomisk støtte fra det hollandske miljøministerium har Consumentenbond oprettet en etisk test-afdeling. Tre-fem ansatte, heraf en på fuld tid, skal igennem tre år afsøge mulighederne for at udføre etiske tests og på sigt integrere dem i produkttests.

Første fase gik ud på at definere, hvad etik er, og hvilke kriterier der er relevante indenfor de forskellige felter. Ud fra det arbejde har Consumentenbond fastlagt seks testområder. Hver test tager et halvt år at gennemgå, og føreløbig er tre udført: Svine- og kyllingekød (dyrevelfærd, miljø), t-shirts (arbejdserforhold, herunder børnearbejde) og trægulve (bæredygtighed - økologisk og økonomisk). I øjeblikket arbejder Consumentenbond på en test af mobiltelefoner, hvor især miljovinklen er relevant.

Enhver test starter med en markedsundersøgelse. Og målet er altid at dække mindst 80 procent af det hollandske marked.

Derefter følger en gennemgang af den litteratur, der er til rådighed om firmaerne. Det vil sige lovgivning, artikler fra pressen, regnskaber og årsrapporter og skriftligt materia-le fra NGO'er.
Derefter tager Consumentenbond en orienterende samtale med firmaerne. Her fortæller de om baggrunden for undersøgelsen og om hvilke NGO'er, de samarbejder med. Samtidig får firmaerne mulighed for at fortælle, hvilke områder de mener er vigtige indenfor deres felt. Dermed får Consumentenbond et indtryk af, hvad firmaerne prioriterer, hvilket gør det muligt at anlægge et mere realistisk bedømmelsesniveau.

Dernæst modtager firmaerne et spørgeskema, som de skal besvare indenfor en måned. Og de bliver bedt om at dokumentere alle udsagn. Desuden bliver de bedt om at fremlægge deres interne kontrolprocedurer.

Consumentenbond medgiver, at det kan være vanskeligt at vurdere, om firmaernes etiske retningslinjer og krav til leverandører er mere end ord på papir. Consumentenbond har ikke ressourcer til at kontrollere leverandører og eventuelle fabrikker i udlandet, men påpeger, at det kan være en god ide at foretage enkelte researchrejser - for den præventive virkning.

I de tre første etiske tests har Consumentenbond haft en svarprocent på mellem 70 og 90, hvilket er meget højt. Men det er stadig et problem, at nogle firmaer ikke svarer.

Resultaterne af testene offentliggøres i bladet Consumentengids. Her bliver virksomhederne delt op i tre grupper: De gode, de opmærksomme og de dårlige. Men Consumentenbond diskuterer nu, om der skal laves en fjerde kategori for de virksomheder, som ikke svarer.

Foreløbig har to artikler været bragt i Consumentengids. Og i læserundersøgelser scorer artiklerne lidt over gennemsnittet. Interessen for at læse om etik kan dog ikke direkte aflæses i forbrugerernes reaktioner. På det punkt stemmer de hollandske erfaringer overens med andre europæiske undersøgelser, herunder den danske magtudredning, der viser, at forbrugerne langt fra altid handler i pagt med deres holdninger.

Enkelte virksomheder har reageret på artiklerne. Især artiklen om t-shirts skabte røre hos et særdeles stort firma i Holland, der følte, at de i opsætningen blev placeret sådan, at forbrugerne måtte opfatte dem som de ringeste på etikområdet. Derudover har reaktionerne været dæmpede.

Consumentenbonds planer er på sigt at integrere det etiske parameter i de traditionelle produkttests. Det skal ske via en database indeholdende de 100 største virksomheder fordelt på 10 brancher. Disse virksomheder vil hvert år modtage et spørgeskema, der spørger ind til virksomhedens etiske politik på koncernniveau. Når der så efterfølgende skal laves produkttests, vil researcherne kunne hente oplysninger i databasen og stille specifikke spørgsmål, der er rettet direkte mod produktionen af de relevante produkter. Eksempelvis kan man forestille sig, at produktionen af et fjernsyn fra Philips afviger fra produktionen af en brødrister. Og det er derfor nødvendigt at stille spørgsmål specifikt til produktionen af de testede produkter.

 Hvordan etikken skal vægtes og præsenteres i disse produkttests, har Consumentenbond endnu ikke lagt sig fast på. Basalt set er der tre muligheder:

At give etikken en vægtning på linje med de mere praktiske parametre i testen

At lave en særlig tillægspalte til etikken uden vægtning

At lave to skemaer - et hvor produkterne er rangeret uden etik og et tilsvarende, hvor etikken tæller med i det samlede resultat.
Consumentenbond understreger vigtigheden af, at testene bliver foretaget af folk i huset. I lyset af at regeringen lægger mere og mere ansvar ud til forbrugerne, mener Consumentenbond, det er væsentligt, at forbrugerernes repræsentanter har så meget viden som muligt. Kun på den måde mener Consumentenbond sig i stand til at varetage forbrugerernes interesser overfor myndighederne.

Også i forhold til virksomhederne er det vigtigt at kende samtlige detaljer i testen. Uden detailkendskabet er det svært at varetage forbrugerernes interesser overfor virksomhedsledere, som kender virksomhedens organisation og politik til bunds.

Ifølge Consumentenbond er detailkendskabet især vigtigt, så længe arbejdet med etik er så ny og i så høj grad foregår på virksomhedernes præmisser.

Research: Oplysningerne indhentes via spørgeskemaer til firmaernes hovedsæder og sammenholdes med oplysninger fra græsrodsorganisationer og medier.

Kontrol: Consumentenbond gennemgår ved samtaler med virksomhederne ledelse de afgivne oplysninger. Ved disse samtaler skal virksomhederne vise dokumenter, der beviser, at den etiske politik er implementeret i alle dele af virksomheden. Consumentenbond har forhåbninger om at indføre en stikprøvekontrol af virksomhederne.

Formidling: Oplysningerne offentliggøres i forbrugerbladet Consumentengids samt på Consumentenbonds hjemmeside.

IMUG
Brühlstr. 11
D-30159 Hannover
Kontakt: Markus Grünewald

Siden 1992 har IMUG, Institut für Markt-Umwelt-Gesellschaft, i Hannover arbejdet med såkaldte company tests.

Formålet med testene er dobbeltrettet. Dels skaber IMUG et grundlag for etisk investering; dels for etisk forbrug.

IMUG har fem-seks ansatte, som arbejder med tests, der er rettet mod investorer, mens to-tre ansatte arbejder med tests, der er rettet mod forbrugere. Ofte overlapper arbejdsområderne dog.

Grundlaget for IMUGs tests er 100 spørgsmål om etiske emner som miljø, menneskerettigheder og arbejdstagerrettigheder.

Når testen skal foretages, konsulterer IMUG eksperter, som kan redegøre for forholdene i den specifikke branche. Disse eksperter vil for eksempel kunne pege på, hvad der er interessant at undersøge i produktionen af givne fødevarer. Det kunne være de specifikke spørgsmål om dyrevelfærd i forbindelse med svineproduktion.

På baggrund af den vurdering udvælger IMUG, hvilke af instituttets 100 kriterier der skal indgå i en test. Det kan variere fra ganske få - 13 i den aktuelle jeanstest - til temmelig mange - alt efter, hvad IMUG vurderer er relevant for den pågældende branche. I forhold til den nævnte jeanstest, der udelukkende så på de ansattes arbejdsforhold, ville...
der eksempelvis skulle en del flere kriterier i spil, hvis den miljømæssige belastning af tojproduktionen også skulle vurderes.

Fasen med at fastlægge kriterierne for en test taget typisk to-tre måneder.

Kriterierne bliver sammenfattet i et spørgeskema, der sendes til producenternes hovedkvarter sammen med et brev, der forklarer, hvad undersøgelsen går ud på, og hvor resultaterne publiceres. IMUG understreger, at det er frivilligt at deltage, men at selv et dårligt resultat ofte vil være at foretrække fremfor intet resultat - da deltagelse i testen viser, at firmaet er indstillet på åbenhed, mens manglende deltagelse må tolkes som om, firmaet ikke har etisk politic.

Får IMUG intet svar på sin første henvendelse, rykker instituttet firmaet og gør opmærksom på, at en stor del af konkurrencerne deltager i testen. Det samlede resultat er en svarprocent, der oftest ligger omkring 50.

I jeanstesten sendte IMUG spørgeskemær ud til 18 selskaber. Kun de seks svarede - på trods af adskillige rykkere. Eksempelvis rykkede IMUG det danske firma Bestseller otte gange i perioden fra september til december 2001 - uden held.

Oplysningerne, som IMUG får ind via spørgeskemaerne, bliver krydstjekket med årsrapporter, grønne regnskaber og information fra NGO'er og pressen.

Derefter offentliggøres informationerne enten i bogform eller i forskellige europæiske forbrugerblade. IMUG foretrækker selv, at testene bliver bragt i forbindelse med produkttest i forbrugerblade, da det øger anvendeligheden.

Samtidig samler IMUG alle sine companytest på internettet i en søgbar database til brug for både investorer og forbrugere - mod betaling

**Research:** Oplysningerne indsamles via spørgeskemaer til virksomhedernes hovedsæder samt oplysninger fra NGO'er og medier.

**Kontrol:** Der foregår ingen kontrol af oplysningerne.

**Formidling:** Oplysningerne offentliggøres i europæiske forbrugerblade eller i bogform.

ECRA, Ethical Consumer Research Association  
Unit 21, 41 Old Birley Street  
Manchester M15 5RF  
Kontakt: Hannah Berry

ECRA har eksisteret siden 1987 og udgiver magasinet Ethical Consumer. Samtidig driver ECRA databasen Corporate Critic på internettet.

ECRA er en græsrodorganisation, der for en stor del vedkommende består af frivillige medarbejdere.

ECRA koncentrerer sig om menneskerettighederne, bæredygtighed og dyrevelfærd og foretager sin research ved hjælp af telefon og internet.

Ethical Consumer Magazine blev startet i 1989 og udkommer hver anden måned. Bladet indeholder artikler om konkrete virksomheder og om bredere etiske temaer.
Herudover driver ECRA den etiske database Corporate Critic, der indeholder oplysninger om mere end 20.000 virksomheder. Informationerne stammer fra rapporter udarbejdet af NGO'er som Amnesty International, Greenpeace og Friends Of The Earth.


Databasen bliver opdateret månedligt på baggrund af mere end 50 kilder. Et abonnement koster 420£.

**Research:** Oplysningerne indsamles via research pr. telefon og internet.

**Kontrol:** Der foregår ingen kontrol af oplysningerne.

**Formidling:** Oplysningerne offentliggøres i bladet Ethical Consumer og indsamles i ECRAs database på internettet.

---

Verein für Konsumenteninformation, Mariahilfer Str.81 und Linke Wienzeile 18 A - 1061 Wien

Kontakt: Peter Blazek

Verein für Konsumenteninformation, VKI, i Østrig er en af de europæiske forbrugerorganisationer, der har flest erfaringer med etiske tests.

I 1999 fik VKI bevilget penge fra EU til projektet "The Ethics of Consumption". Og i januar 2000 gik VKI igang med at undersøge, om forbrugerne fandt etik relevant.

En interview-undersøgelse blandt 1000 østrigere viste, at der var basis for at arbejde videre med emnet. Så VKI gik ind i arbejdet med at finde en model for tests, der kunne bringes i organisationens blad Konsument.


I testen blev producenterne målt på, om de havde skrevet de internationale arbejdstagerrettigheder ind i firmapolitikken, om de levede op til rettighederne, og hvordan de kontrolerede, at de ansattes rettigheder blev tilgodeset. Resultaterne blev bragt i et skema, der supplerede produkttesten.

Denne test medførte 80 e-mails fra læsere - langt størsteparten positive, hvilket er den bedste respons i Konsuments historie.

Siden testen af jogging-sko har Konsument bragt etiske test af blandt andet "blomster", "vaskemaskiner", "støvsugere" og "after sun produkter".

Planlægningen af tests bliver foretaget af to personer, som også efterfølgende bearbejder testene journalistisk og søger yderligere kilder.

VKI er blevet ramt af nedskæringer og leder lige nu efter samarbejdspartnere til arbejdet med etikken. Men Peter Blazek forsikrer, at etik stadig er højt prioriteret. Det næste projekt bliver en test af fastfood.

**Research:** Oplysningerne indsamles via spørgeskemaer til virksomhedernes hovedsæder samt oplysninger fra NGO'er og medier.

**Kontrol:** Der foregår ingen kontrol af oplysningerne.

**Formidling:** Oplysningerne offentliggøres i VKIs blad Konsument og på VKIs hjemmeside.

---

Social Accountability International
220 E. 23rd St.
Suite 605
New York, NY 10010

Social Accountability International er den organisation, der står bag standardiseringsystemet SA 8000.

SA 8000 er et certificeringssystem i samme stil som det velkendte ISO-system med den forskel, at fokus her ligger på menneske- og arbejdstagerrettigheder. SA 8000 fokuserer på ni kerneområder:

- Børnearbejde
- Tvangsarbejde
- Sikkerhed og sundhed
- Kompensation
- Arbejdstid
- Diskrimination
- Disciplin på arbejdspladsen
- Organisationsret og retten til kollektive forhandlinger
- Ansvarlige ledelsessystemer

De ni kerneområder er udspecifieret nærmere i standarden, som virksomhederne forpligter sig til at følge. Heri ligger også, at virksomhederne sikrer, at kravene implementeres - hele vejen ned til leverandører og underleverandører. Virksomhederne skal også i kontrakterne med leverandører afsætte midler til kontrolbesøg fra Social Accountability International.

SA 8000 opfattes i visse erhvervskredse som en farbar vej frem, fordi systemet sætter en fælles, international standard for værdier, der kan være svære at blive enige om. Mens NGO'er, politikere og brancheorganisationer diskuterer, hvad etik er, og hvilke emner det omfatter, er SA 8000 et fast regelsæt, der ligger klar til brug. Ydermere munder
virksomhedens arbejde med etikken ud i et godkendelsesstempel, som kan anvendes i omgangen med forbrugere og leverandører.

Omvendt er der også blandt NGO'er rejst kritik, fordi SA 8000 afgrænser etik så nærvært, at det hverken rummer emner som miljø eller dyrevelfærd.

Og i 1999 udkom rapporten "No illusions: Against the Global Cosmetic SA 8000", hvor en række asiatiske fagforeninger kritiserer systemet for reelt at være et forsøg på at vriste kampen for arbejdstagerrettighederne ud af hænderne på fagforeningerne.

Samtidig kritiseres systemet for at være erhvervslivets forsøg på at skønmale produktionsforholdene på fabrikkerne. Ifølge fagforeningerne er auditørfirmaerne reelt ligeglade med arbejdernes forhold og interesserer sig udelukkende for at stille firmaerne, der har hyret dem, tilfredse. Dermed bliver SA 8000 et værktøj til at stikke arbejderne og forbrugerne blår i øjnene.

**Research:** Virksomhederne tilmeldes certificeringsordningen og skal udfylde spørge-skemaer om den etiske politik.

**Kontrol:** Social Accountability International samarbejder med uafhængige organisationer, der er godkendt til at foretage kontrolbesøg på virksomhederne. Ved disse besøg gennemgås de afgivne oplysninger, og virksomhederne skal fremvise dokumenter, der beviser, at den etiske politik er implementeret i alle dele af virksomheden.

**Formidling:** Oplysningerne offentliggøres på virksomhederernes hjemmeside. Og virksomhederne har lov til at bruge SA 8000-mærket. En liste over certificerede virksomheder kan findes på Social Accountability Internationals hjemmeside.
Dette arbejdsredskab blev udformet som oplæg til diskussion af projektet i den nordiske test- og redaktørgruppe. En del synspunkter og holdninger har ændret sig siden, som følge af processen, derfor er kun en begrænset del af oplægget refereret i rapporten.
Indholdsfortegnelse

Indledning
Hvorfor gør vi det?
Hvad vil vi?
Hvem gør det?
Hvordan gør vi?
Hvordan præsenterer vi firmaerne?
Hvordan kontrollerer vi oplysningerne?
Hvordan offentliggør vi oplysningerne?
Indledning

Forbrugerforhold reguleres af markedet. I stigende grad holder regeringer verden over sig fra at lovgive om detailspørgsmål. Disse forhold anses for at være et anliggende mellem virksomhederne og de bevidste forbrugere.

På dette marked er etik blevet en faktor, som visse dele af erhvervslivet har taget til sig. Fremstår virksomheder laver grønne regnskaber, sociale regnskaber, etiske regnskaber og snakker om Corporate Social Responsibility. Og banker som Nordea og BG Bank opretter afdelinger for bæredygtighed.

Men for en lang række virksomheder er etik fordyrende, unødvendigt og forstyrrende for den daglige drift. Disse virksomheder reagerer kun, når forbrugere og medier skaber et pres på deres omsætning.

Derfor er det væsentligt at ruste forbrugerne til at håndtere de store spørgsmål, etik rummer. De nordiske forbrugerblade ønsker at kunne offentliggøre produkttests, der sætter forbrugerne i stand til at vælge produkter, der er produceret etisk forsvarligt - og tilsvarende at vælge de uforsvarlige varer fra.

Dette papir skal tjene som oplæg til diskussion. Det indeholder ingen færdige, fikse løsninger, men kun bud på, hvordan man kunne arbejde med den etiske dimension. Papiret opnår også en del af de vanskeligheder, der er forbundet med dette arbejde. Og det giver en kort oversigt over nogle af de relevante initiativer, der allerede er sat igang.

2: Hvorfor gør vi det?

Formålet er at indarbejde et etisk parameter i de klassiske produkttest. Dermed vil vi give forbrugerne et redskab til at vurdere, om varerne i butikkerne er produceret på en etisk forsvarlig måde og derved sætte dem i stand til at træffe et kvalificeret etisk valg.


I dag er det imidlertid vanskeligt som forbruger at træffe sit valg, da de nødvendige oplysninger sjældent er tilgængelige. Med etiske test ønsker vi først og fremmest at give forbrugerne denne information, dernæst at påvirke virksomhederne til at tage etik ind i deres drift og endelig påvirke den politiske beslutningsproces.
Hvad vil vi?

Produkttestene i de nordiske blade leveres enten af ICRT eller egne testlaboratorier - i Danmark af Forbrugerinformationens laboratorium.

Det betyder, at det redskab, vi søger, skal kunne dække begge typer test.

Redskabet skal også være anvendeligt, både når et enkelt nordisk land ønsker at lave en selvstændig etisk test, og når landene vil lave en fælles etisk test.

Derfor leder vi efter et meget fleksibelt redskab, der skal kunne tilpasses test, uanset om de laves indenfor vores egen organisation, eller om de kommer udefra.

I pilotprojektet vil vi gennemføre en etisk test. Det kan gøres på flere forskellige måder:

Testen kan gennemføres i Danmark med vægt på det danske marked og i forhold til virksomhedernes danske hovedkvarterer. Testen kan efterfølgende stilles til rådighed for de øvrige nordiske lande, som kan bruge den i det omfang, resultaterne er relevante for deres marked. De generelle erfaringer vil naturligvis kunne stilles til rådighed for alle landene.

Testen kan gennemføres ved, at Tænk + Test kontakter de internationale hovedkvarterer for virksomheder, der handler i Norden og kan evt. suppleres med research, der er mere specifik for de enkelte lande. På denne måde vil testen blive relevant for samtlige blade.

Testen kan gennemføres ved, at hvert enkelt forbrugerblad i tæt samarbejde med Tænk + Test foretager markedstjek og kontakter virksomhedernes nationale hovedkvarterer. Også denne test vil automatisk være relevant for samtlige blade.

Når vi har taget stilling til, hvordan vi vil udfolde testen, så den bedst passer til de nordiske forhold, skal vi overveje endnu et spørgsmål:

Skal vi læne os op af ICRT, eller skal vi vælge en test leveret af et af vore egne testlaboratorier - for eksempel Forbrugerinformationens laboratorium?

Mulighederne er følgende:

At finde en ICRT-test af produkter, som er produceret under forhold, der kan være relevante at undersøge. Det vil kræve, at vi kender testens indhold i så god tid, at vi kan nå at foretage vores undersøgelse, inden testen offentliggøres.

At lave en etisk test - for eksempel i samarbejde med Forbrugerinformationen. Det ville medføre en mulighed for at trække på FI's erfaringer fra Etikdatabasen.

Begge muligheder rummer imidlertid samme problematik, som det er vigtigt at tage stilling til:

Skal vi koble den etiske test på firmaerne bag produkterne eller på det enkelte produkt?

Konkret kan man forestille sig, at det samme firma laver både mikroovne og brødrister, men at produktionen ligger forskellige steder. Og uanset at moderselskabet har en code of conduct, der fastlægger fabrikkernes etiske retningslinjer, kan vi ikke være sikre på, at retningslinjerne bliver fulgt i samme grad begge steder. Ved at fokusere på moderselskabet vil vi med andre ord risikere at give et forskønnet billede.
Selv om projektet sigter mod at integrere etikken i produkttest, bør vi ikke på forhånd afskære os fra en tredje mulighed: At arbejde isoleret med en etisk test. Da etiske test i sig selv er komplicerede at gennemføre, kan der være fornuft i udelukkende at fokusere på metodikken i en etisk test og først senere arbejde med at kombinere den med en produkttest.

4: Hvem gør det?

De nordiske forbrugerblade har tidligere offentliggjort en jeans-test fra IMUG, som via spørgeskemaer og indsamling af research fra NGO'er og presse havde undersøgt 18 producenters etiske politik.

Erfaringen på Tænk + Test - og på flere af de andre blade - var, at undersøgelsen havde mangler, og at det var nødvendigt med en, til tider omfattende, selvstændig research.

En anden erfaring var, at det kan være svært at tage en saglig diskussion med de undersøgte firmaer, når alle mellemregningerne er foretaget af et institut udenfor redaktionen. Her adskiller etiske test sig fra traditionelle produkttest. Fordi det er så nyt at fokusere på etikken, og fordi metodikken er helt ny, kan det være væsentligt for redaktionen at have alle tilgængelige oplysninger til rådighed.

Derfor er det vores opfattelse, at så stor en del af testen som muligt skal lægges på - eller meget tæt på - redaktionen.

Det udelukker ikke, at dele af opgaven kan lægges ud til samarbejdspartnere. Og det er helt givet, at NGO'er og andre relevante organisationer skal inddrages i arbejdet med at definere parametre. Dog skal opgaverne styres stramt fra redaktionen, så det sikres, at insamlet viden ikke går til spilde.

5: Hvordan gør vi?

**Litteraturundersøgelse:** Indsamling af tilgængelig litteratur om det konkrete emne, herunder artikler, lovgivning, årsrapporter, grønne regnskaber, informationer fra NGO'er og oplysninger på firmaernes hjemmesider.

**Udfærdigelse af kriterier:** I samarbejde med relevante NGO'er, Forbrugerinformationen og eventuelt Oxford Research udfærdiges kriterier til brug for spørgeskema.

**Virksomhedsbesøg:** Besøg på hovedkvarteret (det danske, samtlige nordiske, det internationale?) hos de relevante virksomheder og samtale med den administrerende direktør. Det er væsentligt at have fat i virksomhedens øverste chef, da det giver den største sandsynlighed for at få virksomheden til at spille med.

Under denne samtale præsenteres undersøgelsen, og det gøres klart, hvordan den foretages. Samtidig får virksomhederne lov at give deres bud på, hvilke spørgsmål der efter deres opfattelse er relevante at stille. Det vil dels give os et større branchekendskab, dels gøre os bedre i stand til senere i bedømmelsen af virksomhederne at lægge et niveau med rod i virkeligheden i stedet for at tage udgangspunkt i græsrøddernes idealverden.

Bearbejdelse af spørgeskemaer: Spørgeskemaerne bearbejdes, og der udarbejdes en rapport, der opsummerer den væsentligste lovgivning samt giver en profil af hver enkelt firma.

Nyt besøg hos virksomhederne: De afgivne oplysninger gennemgås, og virksomhederne fremlægger dokumentation for, at den etiske politik er implementeret i hele organisationen, og at den er præsenteret for leverandører og underleverandører. Samtidig skal virksomhederne dokumentere, at der foregår en kontrol af, at leverandører og underleverandører lever op til kravene.

6. Hvordan præsenterer vi firmaerne?

Når spørgeskemaerne er bearbejdet, opstår spørgsmålene om, hvordan vi skal bedømme og præsentere virksomhederne.

Den klassiske model ville være at sætte virksomhederne ind i et skema, hvor etik er et parameter på linje med de andre. Men hvis udgangspunktet var en test fra ICRT, ville denne fremgangsmåde lave rod i vægtningen af karaktererne.

En anden løsning kunne være at lave et selvstændigt "etisk" skema som supplement til produkttesten. Det ville til gengæld løsrive etikken fra resten af vurderingen af produktet.

En mellemløsning ville være at lave et traditionelt skema og dertil lave et skema, hvori etikken indgik som et vægtet parameter. Dermed ville forbrugerne kunne se, hvordan produkterne skiftede placering i skemaet, når etikken blev vejet med.

Det ville naturligvis kræve, at vi havde fundet et karaktersystem, der var til at afkode for forbrugerne, og som kunne fungere i sammenhæng med ICRTs karaktergivning.

En anden mulighed ville være at pille etikken helt ud af skemaet og at bringe den som et selvstændigt supplement - uden karakterer. Det kunne gøres ved at inddele virksomhederne/produkterne i kategorier som "de gode", "de tilforladelige" og "de onde".

I den forbindelse er det væsentligt at diskutere, hvad vi skal stille op med de virksomheder, som ikke deltager i undersøgelsen. Skal vi pr. automatisk gå ud fra, at de halter efter de andre? Eller skal vi godtage, at der kan være begrundelser - deriblandt praktiske - for, at de ikke har medvirket i undersøgelsen?

Et bud kunne være at pille dem ud og præsentere dem kontant som firmaer, vi anbefaler forbrugerne at holde sig fra, da vi ikke kan garantere for, at de opfører sig etisk. Det er i hvert fald givet, at det ikke skal kunne betale sig at lade være med at samarbejde.
7. Hvordan kontrollerer vi oplysningerne?

Når vi har behandlet spørgeskemaerne og holdt dem op mod oplysningerne fra de relevante NGO'er, vil vi have et godt indtryk af virksomhedernes etiske politik. Men hvordan sikrer vi os, at de rent faktisk lever op til de smukke ord på papiret?

I praksis er det umuligt at kontrollere, at samtlige virksomheds leverandører overholder retningslinjerne. Og det er en ren illusion at forestille sig, at vi skulle kunne undersøge samtlige leverandører og underleverandører til firmaerne bag alle de produkter, vi tester.

For at sikre at virksomhederne ikke blot stikker os en stak glittede papirer, er vi nødt til at gøre dem klart, at de risikerer at blive kontrolleret. Derfor må hver test indeholde en stikprøvekontrol af en producent.

Det kan bedst gøres ved at foretage en klassisk journalistisk researchrejse og tjekke forholdene hos de leverandører, der findes i et bestemt geografisk område. Det vil i den forbindelse være mest formålstjenligt at vælge et område, hvor vi på forhånd forventer at finde problematiske forhold.

En sådan kontrol vil dels medvirke til at skabe opmærksomhed om vores undersøgelser, dels virke præventivt i forhold til virksomhederne.

8. Hvordan offentliggør vi oplysningerne?

Vi foreslår, at samtlige nordiske forbrugerblade såvidt muligt offentliggør testen samtidig for at få den størst mulige effekt.
Opening remarks:

The ethical test of mobile phones produced by Consumentenbond (CB) was in January and February 2003 published by Norway, Sweden, Finland, Denmark and Austria. For this evaluation we've sent out five questions to the editors of the five participating consumer magazines and asked them to either answer the questions or pass them on to the journalist who has worked with the report from CB.

The general response from the editors is: Give us more, please.

All five countries are thrilled with the idea of ethical testing and wish to publish more tests of this nature in the future.

1: Quality of the information:

In general, the editors of the five consumer magazines express satisfaction with the information given to them by CB. Most of the editors say that information is relevant, trustworthy, detailed and easy to grasp.

Although most of the response is positive, there are some negative remarks as well. The Danish research on coltan displayed some shortcomings in the information. Especially the statement from Sony Ericsson that they do use ceramics in stead of coltan in their condensators.

The communication part is not relevant since the investigation done in Holland and therefore does not reflect the local conditions.

The company scores may seem very abstract to the consumers. Also there seems to be some discrepancy between the rather critical report and the good scores of the companies. A more detailed explanation of why the companies receive the scores they do, is also called for.

A wish for more information about environmental issues.

2: What did you do with the information?

The report has been handled very differently in the five countries. Several have conducted their own investigations into issues which they found particularly relevant to them. Especially recycling and the coltan issue seems to have drawn attention. Others have decided not to do any research on their own.
Therefore the time spent on adapting the material varies from between 8-10 working hours to 50 hours.

3. National conditions
   Especially the communications part of the investigation has cost some problems since the Dutch results weren't relevant in other countries than Holland. In Finland the results were left out. In Denmark and Austria the national/regional websites were compared. Austria and Denmark transformed the Dutch scores into the symbols normally used in tests.

4. Reactions
   In Finland and Denmark neither companies nor consumers have reacted. The media have been silent as well.
   In Austria Motorola has reacted. The company does not understand the outcome of the test. Normally Motorola is very engaged in CSR.
   In Norway, the media picked up the story. And national radio did an interview about issues directly connected to the test.

5: In the future
   The overall view is that the test method will be very useful in the future. But it's important to expand the test from the national to the European level.
   Also it's important to realize that the test only deals with the company policy, not with their actual behaviour.
   Finland suggests that trade unions should be used in the verification of the results since it might look as if some of the answers given by the companies are wrong.
   Denmark stresses that it's necessary for each country to do their own research on national issues raised in the test.
1: The quality of the information

Generally speaking we're very satisfied with the information we've received. The informa-

tion appears to be credible and valid. But we did find a few specific problems.

First of all our own research led us to the fact that Sony Ericsson only use tantalum -

coltan - in very few of their products. For quite some time they've been using ceramic

condensators in most products. That information was not available in the report from

Consumentenbond (CB)

Secondly we're a bit surprised by the fact that Motorola didn't answer the questionnaire.

According to our research that's very far from their normal behaviour. We wonder if

something has gone wrong in the communication with CB, and if so, if Motorola or CB

is to blame.

The focus of the investigations was very relevant to us.

2: What did you do with the information

Since this was the first time we published an ethical test done by CB we decided to do a

lot of research on our own. There were two reasons for this: First of all we wanted to

find out if the information fra CB was credible. Secondly we see this as a process in

which we wish to learn as much about ethics as possible.

The main focus of our research was on coltan since this issue contains a lot of relevant

ethical problems such as child labour, forced labour, miserable working conditions, low

wages, illegal hunting of rare animals and on the general issue of how to behave in a

war zone.

We spent estimated 50 working hours on research and discussions on how to publish the

results.

3: National conditions

We contacted the Danish and in some cases the Nordic headquarters of the participating

companies to ask them supplementary questions - particularly about their use of coltan.

Mostly the local headquarters weren't able to answer our questions and sent us straight

to the European headquarters.

We did our own investigation of the companies Danish or Nordic websites. For this we

used the Dutch manual which was very useful.

Unfortunately we found out too late that we also should have checked the customer ser-

vice provided by the companies. The lesson to be learned is that we should start the

process of adapting the Dutch results earlier than we did.

4: Reactions
No reactions whatsoever which is a bit surprising. Normally our articles about CSR get a lot of media attention. But for some reason neither consumers nor media have reacted on this story. None of the companies involved have reacted.

5: In the future
Yes, definitely. Our overall impression is that we're very pleased with the information CB has provided, but it's important to realize that it cannot stand alone. If we want this kind of tests - and we most certainly do - we find it necessary to give the adaption of these reports a high priority.
Austria

1: The quality of the information

Q: How did you find the information you received from Consumentenbond?

A: Rich information on certain aspects of the mobile phone sector. The researchmodel is giving a good overall view. But we would prefer a model differentiating between social and ecological issues. Another problem: The figures of the rating are abstract for many consumers, they would be more interested, if we could present them (in addition) a comparison in a more practical area such as child labour, or in our case e.g. the coltan problem.

Q: Were their focusareas and questions relevant for your magazine?

A: All areas concerning corporate social responsibility (CSR), first of all the investigation itself.

Q: Did you miss some questions which would have been relevant for you?

A: The questionnaire could be added up to find out what companies really do – concrete measures – e.g. favouring disabled persons, company-own kindergarten, ...

Q: Did you find the information credible?

A: Yes. But there were some weak points:

There is a discrepancy between the rather critical report and the good scores. Some negative aspects are not integrated in the researchmodel (implementation of the Code of Conduct, third-party-control, ... or the radiation problem: Giving money for studies is not enough. What is more interesting: Which measures are set to minimise radiation?)

Not only the Dutch website should be analysed. A national website of a small country could be a good example, but the international one must not be ignored. There is a lot of information on the .com sites of Alcatel and Motorola.

2: What did you do with the information

Q: How much time did you spend on adapting the material?

A: About 3 days

Q: Did you do your own research? If yes - what did you do? If no - why not?

A: Searching more information about the Coltan problem. What can companies do, what are they really doing?

Comparing the websites of the companies, esp. the international websites.
3: National conditions

Q: How did you adapt the results from Holland to your country?

A: Alterations of the result don’t make sense (without a new investigation). Only in the presentation of the results in our magazine we used ”ethic symbols” which we have used already in other ethical tests (one point for a weak performance, 4 points for a good one).

4: Reactions

Q: Have you received any reactions from consumers, companies or the press on the test?

A: Not from consumers. The reason may be that our readers know already ethical tests. (The first ethical test we published in 2000). And they would only react, if they wanted to criticise something. In general, most of our readers welcome ethical tests.

There was one Company reaction: Motorola Austria could not believe that there was no reply from Motorola to the questionnaire. They said Motorola is very engaged in CSR.

5: In the future

Q: Will the Dutch method be useful for you in the future?

A: Yes, in principle. But the results should be valid not only in a single country but all over Europe.
Norway

1: The quality of the information

Q: How did you find the information you received from Consumentenbond?
A: The information was a good documentation of the test. The report held clearly enough information, nearly abundant. Still, it was easy to read. Elements of information was also easily found.

Q: Were their focus areas and questions relevant for your magazine?
A: Yes, and we wish to print more ethical tests.

Q: Did you miss some questions which would have been relevant for you?
A: Given the nature of the test, a questionnaire, we’re pleased with what we got. We especially liked the way the questions went from general policy, where the information staff is very well drilled, to specific questions about demands on suppliers down the chain. The answers show that it would no doubt be interesting to check out how the companies actually act in the same areas.

Q: Did you find the information credible?
A: As far as ConsumentenBonds work goes, we trust their work is 100% credible. Nothing in this report changed that trust. But to each answer from the companies, well, they should always be taken with a pinch of salt. But still, the questions were asked in a way that revealed the companies who just have policy without following it up.

2: What did you do with the information

Q: How much time did you spend on adapting the material?
A: 8 to 10 working hours.

Q: Did you do your own research? If yes - what did you do? If no - why not?
A: No. We found that the results of the test was good enough to show the “depth” of the companies social responsibility. Own research with limited resources would not add more valuable results.

3: National conditions

Q: How did you adapt the results from Holland to your country?
A: We did nothing else than telling our readers how and where the test was conducted.
We decided that the test was sufficiently relevant to our country, because the companies are asked to answer for the company as a whole, not only the national branch. Mobile Phones are international product, both in production and in use.

4: Reactions

Q: Have you received any reactions from consumers, companies or the press on the test?
A: We’ve been interviewed on national radio about the issues directly connected to the test.

5: In the future

Q: Will the Dutch method be useful for you in the future?
A: It will. But only so far as to maybe reveal that the companies or the industries have no policy on corporate social responsibility, or perhaps reveal a lack of will to put the money where their mouth is.
Finland

1: The quality of the information

Q: How did you find the information you received from Consumentenbond?

A: As a whole I found that the research report was all right. But there are, however, a few thing that need to be develop when research on CSR is being carried out as a joint project in the future. The biggest problem this time was that the research had been carried out in Holland as a national project. As a consequence especially the Communication chapter is more or less national.

In the future it should be considered if national questions should be asked, giving information that interests readers in each country.

Q: Were their focus areas and questions relevant for your magazine?

A: Yes, they were. It is a good thing that stakeholders were interviewed when making the questions.

Q: Did you miss some questions which would have been relevant for you?

A: There could have been more questions about environment, f.ex. what the companies have done to minimize the negative impact on environment.

Q: Did you find the information credible?

A: Yes, but there were a lot of problems in interpreting the information. The reason was that there was not in the report any clear explanations about the criteria used in evaluating the answers. I mean: With what kind of answer the company got this and this number of points. It was not possible to get this information in the company profiles either. To be able to understand the evaluation table and write a good article it is relevant information.

I was surprised that the company that answer ”we don’t use coltan” was not asked again the same question.

2: What did you do with the information

Q: How much time did you spend on adapting the material?

A: A few days.

Q: Did you do your own research? If yes - what did you do? If no - why not?

A: Yes, about recycling in Finland.
3: National conditions

**Q:** How did you adapt the results from Holland to your country?

**A:** Communication was a very problematic chapter and that’s why we did not publish on it at all. Questions like 33 (Can Dutch consumers directly contact...) doesn’t give any information to the Finnish consumer. It only tells about the situation of the Dutch consumer.

Question 34 again doesn’t give much information since it is so general. I suppose that all the companies can answer yes to all the points.

Again going through the Dutch website does not tell a lot to a Finnish consumer.

4: Reactions

**Q:** Have you received any reactions from consumers, companies or the press on the test?

**A:** No, we haven’t, at least yet. I assume that the companies haven’t noticed any greater problems in the test.

5: In the future

**Q:** Will the Dutch method be useful for you in the future?

**A:** Yes, but there are still some problems. The questionnaire should be sent to the participant organizations for commenting in an early stage to be able to get all the feedback available.

I think that it would help a lot if some questions were posed also to representatives of the trade union to be able to be sure that the answers are all right. Of course it would help a lot if the companies told in the research in which countries the products are being produced. And if some verification was done in the factories

I was a bit surprised that in the total score only some of the questions were used.

It was a bit surprising that three companies got full marks from the policy principle. Isn’t there anything to be improved in these companies? Of course it is also a question of the first survey. In the future we could perhaps be stricter.

I would like to notify that the questions (33, 34) in Chapter Communication deal with general information on mobil phones not CSR.
Sweden

1: The quality of the information
The information was fundamental, detailed, informative and easy to grasp. The part that has to do with social responsibility and some of the environmental-part was relevant to our magazine. But some part that steamed from Holland, especial the recycle part and the communication was not relevant for us and also difficult to translate to Swedish condition.

2: What did you do with the information
It took me three days to read the information and I did no own research on my own.

3: National conditions
We checked the information on the Swedish websites and discovered that they differed from the Dutch sites. In the article we underlined that the evaluation of the information was not accurate in every detail for Sweden.

4: Reactions
No, nothing!!!

5: In the future
Yes, I found their investigation well performed.
1. FORORD

Nordiske forbrugerblade har en lang tradition for at bringe test, der giver forbrugerne mulighed for at vælge det bedste produkt til den bedste pris. Men i dag kan disse parameter ikke stå alene. Mange forbrugere ønsker en mulighed for at købe produkter, der er fremstillet under hensyntagen til miljø og mennesker. De ønsker at kende historien bag produktet.

Det er ofte en fortælling om grusomme arbejdsforhold, om hensynsløs behandling af naturressourcer - kort sagt om profit på bekostning af mennesker og miljø.

Disse forhold er ikke målbare. De kan ikke påvises ved tests i laboratorier. De kan ikke aflæses på varernes deklarationer.

For at fortælle den historie skal vi følge produktet, splitte det op i delkomponenter og ofte splitte delkomponenterne op i endnu mindre dele. Og først når vi kender baggrunden for alle disse dele, kan vi sætte den fulde historie sammen.

Dette kræver selvsagt redskaber. Og disse redskaber har vi endnu ikke.

I foråret 2002 satte de nordiske forbrugerblade sig for at finde et redskab, der kan bruges til at fremskaffe den viden, forbrugerne efterspørger.

Det førte til dette projekt 'Etik i Produkttest' til "Udvikling af metode til at give forbrugerne et etisk parameter i forbindelse med produkttest."

Denne rapport henvender sig til forbrugerblade og andre, som er interesserede i at lave etiske test. Rapporten er historien om et redskab til at fortælle historien om produktet - en dannelsesrejse ind i en verden fyldt med etiske og praktiske problemstillinger.

God læselyst.

Forfatter/Udreder: Carsten Terp Beck-Nilsson: ctn@fbr.dk
Udredere: Mette Reissmann, Forbrugerinformationen: mr@fi.dk
Jens Schierbeck: Deloitte & Touche, nu Oxford Research: jsc@oxfordresearch.dk
Projektleder: Karen Gahrn, Tænk + Test: kg@fbr.dk

2. SÅDAN LÆSES RAPPORTEN

**Dette er ikke** en traditionel rapport.

Derimod er det en beskrivelse af den proces, der ligger bag skabelsen af et redskab til atforetage etiske test af specifikke produkter.

Papiret beskriver arbejdet med at definere, hvordan en etisk produkttest skal skrues sammen.

Det fortæller, hvilke tanker udrederne og projektgruppen har gjort sig undervejs.

Det præsenterer dilemmaer og delkonklusioner og fortæller, hvad der ligger til grund for disse delkonklusioner.

Disse mange overvejelser er resulteret i et konkret redskab til brug ved produkttest i fremtiden.

I dette projekt ser vi 'etik' som virksomhedernes ansvar over for mennesker. Det vil sige ansvaret for, at deres produktion overholder menneskerettighederne, den internationale arbejdstagerorganisation ILOs kernekonventioner og FN's børnekonvention.

Vi har ikke i projektgruppen nærmere diskuteret definitionen af 'etik', men koncentreret os om at udvikle et værktoj. Når værktøjet benyttes kan man efter eget valg udvide etikbegrebet til f.eks. at omfatte miljø og dyreeth. Det har vi ikke gjort i dette projekt.

I rapporten beskriver vi anvendelsen af det etiske testredskab. Selve redskabet er vedlagt i del II. Det kan kopieres direkte og benyttes.

Rapporten munder ud i en række konklusioner og anbefalinger.

Det er vores håb, at rapporten - udover et anvendeligt testredskab - vil give en indsigt i de yderst komplicerede problemstillinger, der er forbundet med at teste for de forhold, et produkt er fremstillet under.

3. SAMMENFATNING

"Det kan vi gøre bedre!"


Så selvfølgelig kunne en etisk test laves bedre. Og de nordiske forbrugerblade var dem, der skulle gøre det. Så enkelt var vores analyse. Vi skulle blive klogere.

**Målet var at lave et redskab**, der skulle kunne bruges af de nordiske forbrugerblade - enten til at lave selvstående etiske test eller til at knytte et etisk parameter til en eksisterende produkttest.
Det var et kardinalpunkt, at testene skulle kunne laves af redaktionerne. Dermed ville redaktionen få kontrol med processen og opsamle nødvendig viden til brug for den senere journalistiske snak med de testede virksomheder.

Det var også væsentligt for os at finde en metode at verificere de oplysninger, som virksomhederne gav os. For vi ønskede ikke at anbefale forbrugerne at købe et givent produkt og senere finde ud af, at det var produceret på en fabrik, som ikke fulgte virksomhedens etiske retningslinjer.

Et tredje væsentligt punkt var ønsket om at kommunikere testresultater på en enkel og forståelig måde, der korresponderede med den måde, testresultater i forvejen formidles på. Og så var det vigtigt at finde en fast procedure for behandlingen af de virksomheder, som ikke ønskede at medvirke i testen.

Men første skridt var at scanne Europakortet for at se, om der var initiativer, der minde om vores eget. Det var der.

Vores research viste hurtigt, at vi langt fra var alene om den vurdering, at etik ville blive et væsentligt parameter i fremtidens indkøb. Rundt om i Europa arbejdede en lang række organisationer på at finde svaret på forbrugernes spørgsmål: Hvilke varer kan jeg købe med god samvittighed?

Metoderne var forskellige, og fokuspunkterne varierede. Gennem interviews og gennemgang af skriftligt materiale byggede vi viden op og fik samtidig skudt os ind på de mest relevante initiativer.

Et af disse stod den hollandske forbrugerorganisation Consumentenbond for. Her arbejdede man intenst på at gennemføre etiske test indenfor seks forskellige områder. Det besluttede vi for at følge nært.

Et andet meget relevant initiativ var den danske etikdatabase - som Forbrugerinformationen står for. Også her blev der arbejdet med problemstillinger, som lå ganske tæt på vores. Det var naturligt for os, at vi måtte trække på hinandens erfaringer.


Den proces bekræftede os i, at vores fokuspunkter var relevante. Kommunikation af testresultater, verifikation af oplysninger og problematikken med de uvillige virksomheder var problemer, der optog alle.

Men vi erkendte også hurtigt, at der ikke var fornuft i at lade vores projekt følge nøjagtig de samme linjer som Etikdatabasen og projektet i Consumentenbond.


Forbrugerinformationen var et naturligt valg af samarbejdspartner - på grund af deres erfaringer fra arbejdet med at udarbejde Etikdatabasen.

Vi fremlagde vores overvejelser på et møde med projektgruppen i Norge. Og de var enige i vores overvejelser. Så vi aftalte, at Forbrugerinformationen i samarbejde med
Deloitte & Touche skulle udarbejde et forslag til en sammenlignende test baseret på principperne fra Etikdatabasen. Og her viste virkeligheden sig at gøre knuder.

**For en sammenlignende test** viste sig at koste langt mere, end der var afsat til projektet. Så presset af økonomien måtte vi sadle om.

Et barberet projektforslag blev fremlagt, diskuteret, vendt og drejet, sendt til godkendelse i projektkroppen, godkendt og sat i værk.

**Væk var den sammenlignende test.** Nu var fokus at komme til bunds i et enkelt produkt og ud fra det fremstille et redskab, der kunne bruges til en sammenlignende test. Men heller ikke det viste sig at være helt let.

**I en sammenlignende test** til offentliggørelse kunne vi presse virksomheder til at medvirke - ganske enkelt ved at fortælle, at deres konkurrenter var med.


Og manglende tid blev et ganske rammende udtryk for projektet generelt. For nu var vi ganske tæt på deadline. Og vi var nu mere end nogensinde afhængige af en velvilligt indstillet virksomhed. I al hast fandt vi en partner, som ville være med. En ny, stram tidsplan blev lagt. Og projektet blev sat i gang på ny. Denne gang skulle det lykkes. Og det var skam også lige ved.

**Men også den nye virksomhed** meldte om problemer. De relevante folk på fabrikken i Ungarn kunne ikke være til stede, når vores verifikator skulle komme. Endnu engang måtte vi sadle om. Og nu var der reelt kun en mulighed: At foretage verifikationen i Danmark. På papiret.

**Vi startede med ambitionen** om at lave en sammenlignende produkttest, der skulle offentliggøres i alle de nordiske forbrugerblade.

Vi endte med et redskab, der kan bruges til en sådan test. Et redskab, der vel at mærke endnu ikke er afprøvet på selve produktionsstedet. Og et redskab, der ikke er afprøvet på en usamarbejdsvillig virksomhed.

Har projektet så slået fejl?

Nej, slet ikke. Men det er blevet rettet ind efter realiteterne i en virkelighed, der altid er en lille smule mere besværlig, end man kunne ønske.

Undervisning i vidensniveauet på de nordiske forbrugerblade blevet højet betragteligt. Og ved at fastholde den nordiske fokus på etik, har projektet været en kærlommen lejlighed til højlydte, engagerede diskussioner. Samtidig har projektet gjort de nordiske lande i stand til at spille positivt ind i det europæiske arbejde med at udvikle etiske testredskaber. Og projektet har været med til at starte en proces, der nu kører selvstændigt.

4. NORDISK SAMARBEJDE

**Enhver historie har en begyndelse** - således også denne. Og i begyndelsen var uvishe- den.

Vi vidste, at varer langtfra altid bliver produceret under betyggende forhold.
Vi vidste, at omkring halvdelen af forbrugerne ønsker en mulighed for at kunne træffe værdibaserede indkøbsvalg.

Og vi vidste, at en produkttest med en etisk dimension på en og samme tid ville kunne ruste forbrugerne bedre til indkøbsturen og lægge pres på producenterne for at fremstille varer på en mere bæredygtig måde.

Og så vidste vi fremfor alt, at vores viden var begrænset. Ergo måtte vi vide mere.

**En tysk test** fra IMUG, Institut für Markt-Umwelt-Gesellschaft, havde påvist, at der var store etiske problemer i produktionen af jeans. Samtlige redaktører af de nordiske forbrugerblade var blevet grebet af mulighederne i etisk testning. Her var et åbenlyst potentiale.


Firmaerne fik en karakter med to decimaler på en skala fra 1-5. Det gjorde det vanskeligt for forbrugerne at forstå og afkode bedømmelserne. Hvilken forskel var der for eksempel på et firma, der fik karakteren 2,37 og et firma, der fik karakteren 2,74?

De nordiske redaktører var enige om, at der måtte kunne laves etiske test, som tog højde for de nævnte problemer, og som passede bedre til de nordiske forbrugerblade. Så i foråret 2002 sendte Tænk + Test på vegne af bladene en ansøgning til Nordisk Ministerråd. Det blev startskuddet for projektet 'Etik i Produkttest': Udvikling af metode til at give forbrugerne et etisk parameter i forbindelse med produkttest.

**Forst og fremmest måtte vi vide**, hvilke aktører der ellers fandtes på markedet.

Vi måtte finde en model for, hvordan vi skulle få de relevante oplysninger fra firmaerne.

Vi måtte finde frem til, hvordan vi kunne kontrollere virksomhedernes oplysninger.

Vi måtte afgøre, hvad vi skulle stille op med modvillige virksomheder.

Og vi måtte diskutere, hvordan oplysningerne skulle offentliggøres.

Derfor var vores første skridt en analyse, der skulle gøre os klogere på denne verden.

**Bilag 1** indeholder et katalog over de - på dette tidspunkt i efteråret 2002 - mest relevante initiativer inden for det etiske område.

**Bilag 2** indeholder en analyse af problemstillingere, som det var nødvendigt at diskutere. Da analysen er lavet på et meget tidligt stade i projektet, indeholder den flere spørgsmål end svar. Analysen kan læses i sin helhed i bilaget. Her opsummeres vores daværende bud på en række væsentlige problemstillingere.

Analysen konkluderede i efteråret 2002:

Så meget som muligt af arbejdet med de etiske test skal placeres på redaktionen. Da etik stadig er så nyt et begreb for både forbrugere og virksomheder, er det vigtigt, at redakti-
onerne får det optimale udbytte af arbejdet. Jo mere viden og erfaring redaktionen får, jo lettere bliver det efterfølgende at stille de rigtige spørgsmål til virksomhederne.

At det ikke må kunne betale sig for virksomhederne at undlade at medvirke i undersøgelserne. Derfor må der findes en fast måde at præsentere de virksomheder, som ikke deltager.

At det er nødvendigt at kontrollere oplysninger fra virksomhederne for at sikre, at deres etiske politik ikke blot er et papir, der bliver trukket frem fra skrivebordsskuffen ved festlige lejligheder. Analysen anbefaler, at der anvendes stikprøvekontrol i form af journalistiske reportagerejser til udvalgte produktionssteder.

I dag ved vi, at disse punkter har indbyggede vanskeligheder:

At gennemføre grundige etiske test er en opgave, der kræver mange ressourcer, og som er vanskelig at kombinere med den normale arbejdsgang på en redaktion.

At en fælles procedure for offentliggørelse af de modvillige virksomheder er nødvendig.

At kontrol af oplysningerne er særdeles vanskelig, da forholdene på produktionsstederne kan variere fra uge til uge - og sågar fra den ene dag til den anden. Det vil være meget omkostningskrævende at gennemføre en kontrol af hvert enkelt produkt i en test. Og vi vil alligevel ikke kunne garantere, at produkterne i butikkerne er etisk forsvarligt produceret, da forholdene kan være helt anderledes, end da vi tjekkede produktionsstedet. En håndterbar model ville imidlertid være at dele kontrollen op i to dele:

En papirverifikation - foretaget af et revisionsfirma eller en anden uafhængig verifikator - evt. i stikprøveform. Samt en journalistisk verifikation - et nålestik i form af en journalistisk researchrejse.

5. ANDRE ETISKE TEST I NORDEN

Den første etiske test, som blev publiceret af forbrugerbladene i alle de nordiske lande, jeans-testen, var interessant. Og den afdækkede, at der er store forskelle på, hvordan virksomhederne opfatter deres ansvar for de ansattes arbejdssituation. Testen blev bragt i samtlige nordiske forbrugerblade plus det østrigske i starten af 2002. Og den førte til mange interessante diskussioner. Hvad skulle man for eksempel stille op med de virksomheder, som ikke havde besvaret spørgeskemaet?

Hvad nu hvis der lå en god begrundelse for den manglende deltagelse i undersøgelsen?

En anden diskussion var spørgsmålet om, hvordan vi besvarede forbrugerernes spørgsmål: Hvad skal vi købe?

Hvad nyter det at fortælle forbrugerne om virksomhederne etisk politik, når vi stadig ikke kan fortælle dem, hvilke bukser de kan købe - og hvilke de skal holde sig fra?

Den hollandske forbrugerorganisation Consumentenbond var på dette tidspunkt langt fremme i arbejdet med at udvikle etiske test. Derfor tog denne rapport udreder i sensommeren 2002 til Holland. Ligesom både udreder og projektleder sammen med de fleste medlemmer af projektgruppen deltog i en workshop om etiske test arrangeret af Consumentenbond.

Consumentenbond havde netop gjort en etisk test af t-shirts færdig. Testen konkluderede, at t-shirts er et simpelt lavprisprodukt, der fremstilles på store fabrikkomplekser i
Asien. Her er arbejdsforholdene generelt ringe. Og der er ingen forskel på t-shirts til de store mærkevareproducenter og supermarkedets navnløse t-shirts. Som Consumentenbond konstaterede: "Ni ud af ti t-shirts bliver produceret under dårlige forhold."

Her ligger der en kolossal udfordring for forbrugerorganisationerne. For hvad skal vi anbefale forbrugerne, når vi ikke selv kan komme længere end til at konstatere, at man kan kritisere stort set alle producenter?

Med udgangspunkt i den hollandske t-shirt-test skrev Tænk + Test artiklen "Modens bagside".

Her indviede bladet forbrugerne i de problemstillinger, vi tumlede med.

Vi beskrev, hvordan Consumentenbond i praksis kun kunne pege på et enkelt, lille firma, der efter al sandsynlighed producerede sine t-shirts bæredygtigt.

Vi beskrev, hvordan et andet firma havde en udemærket politik for de ansattes forhold, men hvordan virkeligheden slet ikke svarede til det, firmaet oplyste til Consumentenbond.

Vi spurgte, hvordan man skal behandle virksomheder, som ikke ønsker at medvirke i en undersøgelse.

Og vi rejste spørgsmålet om, hvordan vi skal tjekke, at virksomhedernes ord og handlinger stemmer overens.

For os var det væsentligt at gøre forbrugerne opmærksomme på, at étik rummer nogle problemstillinger, som gør området svært at sætte ind i den sædvanlige testform. De måtte med andre ord ikke tro, at vi bare kunne måle og skrive os frem til, hvad de kunne købe, og hvad de skulle lade stå på hylderne.

**I efteråret undersøgte** Consumentenbond etikken hos de store producenter af mobiltelefoner.

Testen lagde vægt på miljø og sociale forhold og kiggede sideløbende på virksomhedernes kommunikation plus enkelte områder inden for service og sundhed.

Konklusionen i testen var, at virksomhederne generelt havde godt styr på miljøforhold - som også har været i fokus længe. Derimod var det ikke alle, der havde fået lige godt fat på det sociale ansvar.

Men svagheden viste sig igen at være kontrollen af virksomhedens oplysninger. De kunne verificeres på papiret. Men stemte oplysningerne med virkeligheden på produktionsstederne?

Testen blev bragt i samtlige de nordiske forbrugerblade plus forbrugermagasinet i Østrig. Som en del af dette nordiske projekt blev den evalueret af rapportens udreder ved hjælp af et spørgeskema, som blev sendt til de deltagende blade. Evalueringen (Bilag 3) blev ligeledes brugt og diskuteret i europæiske sammenhæng i arbejdsgruppen under den europæiske testorganisation ICRT.

Evalueringen viste, at der generelt var tilfredshed med testen, men at det var problematisk, at den udelukkende beskæftigede sig med virksomhedernes politik - og altså ikke med deres faktiske handlinger.

De enkelte produkter var heller ikke identificeret. Det var med andre ord ikke muligt at pege på, om en Nokia-telefon var produceret mere forsvarligt end en anden.
**Den seneste test** er foretaget i foråret 2003 af det belgiske institut Ethibel. Testen be- skæftiger sig med miljøansvar og socialt ansvar hos producenter af joggingsko. Og den sætter meget tydeligt spot på et af de centrale problemer ved etiske test. For det var gan- ske få virksomheder, som deltog fuldt ud i undersøgelsen. Det medførte, at det samlede informationsmateriale var så mangelfuld, at det var særdeles vanskeligt at rangere virk- somhederne.

Hervedover viser testen, at enkelte af skoproducenterne har godt styr på både miljø og socialt ansvar. Af restgruppen har de fleste nogenlunde styr på miljøet og lidt mindre styr på det sociale ansvar, mens enkelte falder helt igennem. Åbenheden står det dårligt til med hos de fleste af producenterne.

Også denne test understreger behovet for at finde et kontrolsystem, der kan vise, om virksomhederne følger deres ord op med handling.

**Arbejdet med disse test** er løbende blevet fulgt af arbejdsgruppen i ICRT, hvor flere medlemmer af projektgruppen løbende har deltaget. Og her har diskussionen snævret sig ind omkring følgende spørgsmål:

Kan vi teste på produkt niveaus og ikke blot på virksomheds niveau?

Er det muligt at kontrollere virksomhedernes oplysninger?

Hvordan skal vi kommunikere resultaterne til forbrugerne?

Hvad skal vi stille op med modvillige virksomheder?

6. NORDISKE DILEMMAER

6.1 Og I Norden diskuterede vi ...

**At udvikle en metode** til at give forbrugerne et etisk parameter i forbindelse med produktest. Det var den opgave, projektgruppen havde søgt penge til hos Nordisk Mini- sterråd.


Vi var på daværende tidspunkt begyndt at ane kompleksiteten i vores projekt. Indled- ningen til diskussionsoplægget rummede da også spørgsmålet: "Er det realistisk at tro, at vi kan lave en test, der kan skille etiske produkter fra uetiske?" Og i papiret svarer vi selv: "Nej - i hvert fald ikke indenfor rammerne af dette projekt." Realismen havde sne- get sig ind i vores sind.

**Men når vi måtte justere** vores ambitioner, hvilken retning skulle vi så justere dem i?

Vores nyfundne realitetssans sagde os, at vi måtte lægge den konkrete udformning af projekteten uden for redaktionen på Tænk + Test. Der var behov for at inddrage folk, som havde konkrete erfaringer med større analyser - og med etik.

På mødet deltog Mette Reissmann fra Forbrugerinformationen. Og hun introducerede tanken om en todelt verifikation:

**Vilje-verifikation:** En traditionel verifikation af en virksomheds politik, regnskaber mv.
Journalistisk verifikation: Et journalistisk nålestik på baggrund af vilje-verifikationen.

De følgende sider beskriver vores dilemmaer på daværende tidspunkt og diskussionen på det nordiske møde.

6.2 Etik & journalistik

I et forsøg på at gøre diskussionen så konkret og frugtbar som mulig havde vi formuleret seks hovedspørgsmål. De blev diskuteret og her bringer vi dels en uddybning af spørgsmålene, dels den nordiske gruppes konklusioner:

Skal virksomhederne bedømmes på deres vilje eller handlinger?

Er det nok, at virksomhederne har en code of conduct?

Skal en sådan code of conduct være implementeret helt ud i de fjerneste kroge af virksomheden?

Skal den omfatte underleverandører? Og hvad med underleverandørernes underleverandører?

**Konklusion:** Det er realistisk at begynde med at se på firmaernes vilje.

Kan redaktionerne udforme og gennemføre etiske test?

Er redaktionerne i stand til at udforme parametre og udføre etiske test?

Har redaktionerne ressourcerne til at bearbejde de indsamlede data?

Skal en del af testen lægges udenfor huset?

**Konklusion:** Det blev besluttet at forsøge at udføre en etisk test fra bunden. Imidlertid skulle den gennemføres med nogle af de allerede udviklede redskaber. Mette Reissmann blev bedt om at undersøge, om Etikdatabasen kan løse opgaven. Hun vender tilbage til DK, som arbejder videre med præmisser for test og forbereder formidling. DK blev tilbagebedt om at arbejde videre med at udvikle en journalistisk metode, som kan benyttes til ”nålestik”

Hvor grundig verifikation kræver vi?

Hvilken dokumentation afkræver vi virksomhederne?

Hvor mange led skal de dokumentere?

Skal verifikation foretages af et revisionsfirma eller lignende?

Hvad kan vi bruge journalistiske researchrejser til?

**Konklusion:** Viljen skal dokumenteres så langt tilbage i produktionskæden som muligt og kan suppleres med journalistiske nålestik.
Skal virksomhedernes deltagelse være frivillig?

Hvad gør vi, når virksomheder ikke ønsker at deltage?

Skal vi signalere, at manglende deltagelse er værre end et dårligt resultat i testen?

**Konklusion:** Vi kan ikke tvinge firmaer til at deltage. Men hvis et firma ikke ønsker at deltage/ikke svarer på henvendelser, vil vi skrive det i bladet og forsøge at få en forklaring på hvorfor.

Kan vi teste det enkelte produkt, eller skal vi holde os til at vurdere firmaet bag?

Er der forskel på de forhold, den samme virksomhed producerer forskellige produkter under?

Kan vi kortlægge frembringelsen af hvert enkelt produkt?

Er det nok, hvis vi kortlægger etikken hos virksomheden, der producerer varerne?

**Konklusion:** Det er ønskeligt at knytte testen til det enkelte produkt. Mette Reissmann undersøger, om det er muligt.

Skal testen foretages på nationalt eller nordisk niveau?

Skal vi basere testen på en undersøgelse af de nationale, de regionale eller de globale hovedkvarterer?

Hvis undersøgelsen går på de nordiske eller globale hovedkvarterer, kan og vil redaktionerne så selv efterfølgende kontakte de nationale hovedkvarterer?

**Konklusion:** Der blev lagt op til at udføre testen i Danmark, men med henblik på offentliggørelse i samtlige nordiske blade. Dette skal der gøres opmærksom på overfor virksomhederne.

6.3 En test af viljen

**Det nordiske møde** mundede ud i beslutningen om at fastholde målsætningen med at teste på produkt niveau. Og den nordiske gruppe tilsluttede sig vores vurdering af, at det var for stort et arbejde at bygge en test op fra bunden.

Derfor blev det besluttet at bede Mette Reissmann om sammen med revisionsfirmaet Deloitte & Touche at fremlægge et testforslag bygget på de redskaber, som allerede var udviklet til Etikdatabasen. Nu skulle vi blot finde et produkt at teste.

**En test af virksomhedernes vilje** til at producere på en etisk forsvarlig måde var, hvad Mette Reissmann foreslog. Testens fokus skulle være på den etiske politik - og de initiativer virksomhedernes ledelse har sat i værk for at sikre, at politikken bliver fulgt.

For at kunne teste på produktplan opstiller Mette Reissmann den forudsætning, at produktionssteder, fremsstillingssprocesser, råvarer og halvfabrikata, leverandører og administrative systemer bag produktet kan identificeres og kortlægges. Det kræver samarbejdsvillige producenter.

Fordelen er, at testen tager fat i virksomhedernes politik og redskaber - ting, der ikke ændrer sig fra dag til dag. Samtidig bliver testen ressourcemæssig overskuelig.

Svaghederne er en åbenlys afhængighed af producenternes vilje til at afgive oplysninger.
En anden ulempe er, at der ikke er nogen måling af, om ledelsens tiltag virker på de konkrete fabrikker. Her foreslår Mette Reissmann, at testen følges op af en journalistisk verifikation, hvor en journalist besøger fabrikker og eventuelle underleverandører og undersøger, om tiltagene virker. Derefter bliver virksomheden bedt om at forholde sig til journalistens undersøgelser.

Forslaget var håndterbart og gennemførligt, men dyrt. Alt for dyrt. At udvikle selve testen ville ifølge forslaget koste 200.000 kroner. Dertil kom en udgift på 75.000 kroner pr. produkt, der skulle testes. Så alt i alt kunne en test sagtens løbe op i 600.000 kroner eller mere, hvilket langt oversteg mulighederne indenfor projektet.

Nu var gode råd dyre bogstavelig talt. Men det var åbenbart, at vi måtte justere på ambitionerne igen.

Et lynhurtigt møde med Mette Reissmann og Jens Schierbeck fra Deloitte & Touche bragte realiteterne tilbage i projektet. Vi havde ikke pengene til at lave en sammenlignende test, men vi kunne udvikle det redskab, der skal bruges til sådan en test.

I stedet for at teste en række produkter kunne vi lave en testmodel, som vi afprøvede på et enkelt produkt. Det ville kunne gøres indenfor den økonomiske ramme. Og det ville være til at håndtere tidsmæssigt - hvilket var en væsentlig begrundelse, da vi nu var i midten af februar 2003.

Til gengæld var der ulemper forbundet med den ide:

Vi ville ikke kunne publicere en sammenlignende test, da vi kun testede et produkt
Vi ville ikke kunne lægge pres på modvillige producenter
Vi ville være nødt til at tage udstrakte hensyn til den medvirkende producent - for eksempel i form af anonymitet
Vi måtte finde en meget velvillig producent at samarbejde med

Vores bud på et relevant produkt var kummefryser. Et produkt, der findes i mange hjem, og som består af forskellige dele, der produceres forskellige steder i verden. Der var med andre ord en vis sandsynlighed for, at der kunne være etiske problemer forbundet med produktionen. Og disse problemer skulle vores redskab kunne opfange.

Ideen blev fremlagt for den nordiske projektgruppe, som gav grønt lys. En nordisk producent sagde ja til at medvirke - dog kun mod et løfte om total anonymitet. Nu skulle der testes kummefryser.


Efter hurtigt at have konsulteret projektgruppen lykkedes det os at få skubbet deadline til den 25. august. Og så indledtes jagten på en ekstraordinært velvillig producent.
I løbet af få dage lykkedes det Mette Reissmann og Jens Schierbeck at få kontakt til en positivt indstillet producent af emballage. Virksomheden fik en del af sit materiale produceret i Ungarn, hvor der erfaringsmæssigt kan være etiske problemer. Og virksomheden var parat til at åbne sine døre for os. Så vi lavede hurtigt en aftale om et verifikationsbesøg i starten af august.


7. KONKLUSION OG ANBEFALINGER

Projektet 'Etik i produkttest' er et skoleeksempel på, at det altid volder kvaler at bevæge sig fra skrivebordet til virkeligheden.

Vi startede med ønsket om, at de nordiske forbrugerblade kunne publicere en traditionel produkttest med et etisk parameter. Og vi endte med et redskab, der kan bruges til at teste, hvordan et specifikt produkt er fremstillet. Men vi må erkende, at redskabet endnu ikke er afprøvet helt til bunds.

Vi er midt i en læreperiode, og dette projekt har - ikke mindst gennem de problemer som har vist sig undervejs - bidraget til en målrettet og konstruktiv nordisk diskussion om etik. De erfaringer, vi har fået undervejs, har betydet, at vidensniveauet er højnet betydeligt i hele den nordiske gruppe.

Flere af de nordiske lande er i dag medlemmer af en arbejdsgruppe i ICRT, som fører diskussionerne og vidensudvekslingen videre til det europæiske niveau. Og det samarbejde vil fortsætte - også efter dette projekt er afsluttet. Og vi forestiller os, at værktøjet vil kunne bruges - direkte eller som inspiration - til test, som ICRT gennemfører på europæisk plan.

Blandt de nordiske lande viser Danmark, Norge, Sverige og Finland interesse for at anvende værktøjet til at lave etiske test, men understreger, at redaktionen ikke har ressourcer til at løfte opgaven uden konsulentbistand udefra. Island har ikke umiddelbart ressourcer til at udføre etiske test.

Undervejs har vi gjort os en del erfaringer:

Det er nødvendigt at finde en måde at teste etikken bag det enkelte produkt, så forbrugere kan få muligheden for ud fra etiske overvejelser aktivt at til- eller fravælge en vare.

Kontrollen af virksomhedernes oplysninger er særdeles væsentlig - og vanskelig, da forholdene på produktionsstederne kan ændre sig fra dag til dag.
Resultaterne af en etisk test er svære at kommunikere på en måde, der giver mening for den almindelige forbruger.

Det er nødvendigt at finde en fast procedure for, hvordan usamarbejdsvillige virksomheder skal behandles.

At gennemføre en etisk test er en omfattende opgave, der kræver mange ressourcer. Samtidig er arbejdsmetoden væsensforskellig fra det daglige arbejde på en redaktion. At arbejde struktureret med test kræver en organisation af en vis størrelse.

Anbefalinger:

At afprøve redskabet i marken - dvs. på et produktionssted i et land, der kan forventes at have problematiske arbejdsforhold.

At udføre en sammenlignende produkttest, der rummer produkter fra såvel velvillige som modvillige producenter.

At skille verifikationen i en papirverifikation foretaget af revisionsfirmaer e.l. og en journalistisk verifikation, hvor en journalist på baggrund af papirverifikationen laver stikprøvekontrol på produktionsstederne.

At styrke det journalistiske arbejde med at fremskaffe og formidle oplysninger om, hvordan et produkt er fremstillet.

Anbefalinger på politisk niveau:

At man styrker arbejdet med at udrede de produktionsforhold, der ligger bag enkelte produkter, fordi kun fokus på disse forhold kan føre til en forbedring

At man styrker informationsindsatsen om disse forhold

At man arbejder for at give forbrugerne en reel valgmulighed, hvilket f.eks. kan opnås hvis etik bliver et parameter i produkttest på linie med miljøfaktorer

At man arbejder for at gennemføre det oven for anbefalede, herunder opretter et fælles nordisk korps af verifikatorer, som kan kontrollere de oplysninger, som virksomhederne afgiver.
Finland

1: The quality of the information

Q: How did you find the information you received from Consumentenbond?
A: As a whole I found that the research report was all right. But there are, however, a few things that need to be developed when research on CSR is being carried out as a joint project in the future. The biggest problem this time was that the research had been carried out in Holland as a national project. As a consequence especially the Communication chapter is more or less national.

In the future it should be considered if national questions should be asked, giving information that interests readers in each country.

Q: Were their focus areas and questions relevant for your magazine?
A: Yes, they were. It is a good thing that stakeholders were interviewed when making the questions.

Q: Did you miss some questions which would have been relevant for you?
A: There could have been more questions about environment, f.ex. what the companies have done to minimize the negative impact on environment.

Q: Did you find the information credible?
A: Yes, but there were a lot of problems in interpreting the information. The reason was that there was not in the report any clear explanations about the criteria used in evaluating the answers. I mean: With what kind of answer the company got this and this number of points. It was not possible to get this information in the company profiles either. To be able to understand the evaluation table and write a good article it is relevant information.

I was surprised that the company that answer ”we don’t use coltan” was not asked again the same question.

2: What did you do with the information

Q: How much time did you spend on adapting the material?
A: A few days.

Q: Did you do your own research? If yes - what did you do? If no - why not?
A: Yes, about recycling in Finland.
3: National conditions

**Q:** How did you adapt the results from Holland to your country?

**A:** Communication was a very problematic chapter and that’s why we did not publish on it at all. Questions like 33 (Can Dutch consumers directly contact...) doesn’t give any information to the Finnish consumer. It only tells about the situation of the Dutch consumer.

Question 34 again doesn’t give much information since it is so general. I suppose that all the companies can answer yes to all the points.

Again going through the Dutch website does not tell a lot to a Finnish consumer.

4: Reactions

**Q:** Have you received any reactions from consumers, companies or the press on the test?

**A:** No, we haven’t, at least yet. I assume that the companies haven’t noticed any greater problems in the test.

5: In the future

**Q:** Will the Dutch method be useful for you in the future?

**A:** Yes, but there are still some problems. The questionnaire should be sent to the participant organizations for commenting in an early stage to be able to get all the feedback available.

I think that it would help a lot if some questions were posed also to representatives of the trade union to be able to be sure that the answers are all right. Of course it would help a lot if the companies told in the research in which countries the products are being produced. And if some verification was done in the factories

I was a bit surprised that in the total score only some of the questions were used.

It was a bit surprising that three companies got full marks from the policy principle. Isn’t there anything to be improved in these companies? Of course it is also a question of the first survey. In the future we could perhaps be stricter.

I would like to notify that the questions (33, 34) in Chapter Communication deal with general information on mobil phones not CSR.
Sweden

1: The quality of the information
The information was fundamental, detailed, informative and easy to grasp. The part that has to do with social responsibility and some of the environmental-part was relevant to our magazine. But some part that steamed from Holland, especial the recycle part and the communication was not relevant for us and also difficult to translate to Swedish condition.

2: What did you do with the information
It took me three days to read the information and I did no own research on my own.

3: National conditions
We checked the information on the Swedish websites and discovered that they differed from the Dutch sites. In the article we underlined that the evaluation of the information was not accurate in every detail for Sweden.

4: Reactions
No, nothing!!!

5: In the future
Yes, I found their investigation well performed.
Obtain your Nord and TemaNord reports from:

BELGIUM & LUXEMBOURG
Jean de Lannoy
Avenue du Roi, 202, 1190 Brussels
Tel +32 (0)2 538 5169
Fax +32 (0)2 538 0841
jean.de.lannoy@euronet.be

CANADA
Renouf Publishing Company Ltd
5369 Canotek Road, Ottawa,
Ontario K1J 9J3
Tel +1 (613) 745 2665
Fax +1 (613) 745 7660
order.dept@renoufbooks.com
www.renoufbooks.com

CHINA
C N P I E C
Europe Division 16 Gongti East Road,
P.O. Box 88, Beijing
Tel +86 10 50 66 688-8
Fax +86 10 50 63 101

DENMARK
Svensk-Norsk Bogimport A/S
Esplanaden B 8, 1263 København K
Tel +45 33 14 26 66 Fax +45 33 14 35 88
snb@bog.dk
www.snbog.dk

ESTONIA
Astro Raamatud AS
Pärnu mnt 142, 11317 Tallinn
Tel +372 654 8485 Fax +372 654 8475
book@astro.ee

FINLAND
Akademiska Bokhandeln
PB 101, Centralgatan 1,
00101 Helsingfors
Tel +358 9 12141
akatilaus@akateeminen.com
www.akateeminen.com

FRANCE
Librairie LAVOISIER
14, rue de Provigny,
94236 Cachan Cedex
Tel +33 (1) 4740 6700
Fax +33 (1) 4740 6702
group@lavoisier.fr
www.lavoisier.fr

GERMANY
UNO-Verlag GmbH
Am Hofgarten 10, 53113 Bonn
Tel +49 (0)229 949020
Fax +49 (0)229 9490 222
info@uno-verlag.de
www.uno-verlag.de

HUNGARY
Euro Info Service
PO Box 1039, 1245 Budapest
Tel +36 (1) 329 2487
Fax +36 (1) 349 2053
eurinfo@eurinfo.hu

ICELAND
Mál og Menning
Laugavegi 18, 101 Reykjavik
Tel +354 (9)15 2500
Fax +354 (9)15 2505
verslun@mm.is

LITHUANIA
Penki Kontinentai
A. Stulginskio 5, 2001 Vilnius
Tel +370 (5) 2664540
Fax +370 (5) 2664565
books@5ci.lt
www.books.lt

NORWAY
Akademika A/S
Postboks 84 Blindern, 0314 Oslo
Tel +47 22 85 30 30 Fax +47 47 22 85 30 80
bloken@sio.uio.no
www.akademika.no

ROMANIA
Euromedia s.r.l.
Str Dionisie Lupu nr 65, 70184 Bucuresti
Tel +40 1 614 06 64
Fax +40 1 312 96 46

SWEDEN
Fritzes
Kundservice, 106 47 Stockholm
Tel +46 (0)8 690 9190
Fax +46 (0)8 690 9191
order.fritzes@nj.se
www.fritzes.se

THE NETHERLANDS
De Lindeboom Internationale Publicaties
M.A. de Ruyterstraat 20 A,
NL-7482 BZ Haaksbergen
Tel +31 (0)53 5740004,
Fax +31 (0)53 5729296
books@delindeboom.com
www.delindeboom.com

UNITED KINGDOM
The Stationery Office
P.O. Box 276, London SW8 5DT
Tel +44 870 600 5522
Fax +44 870 600 5533
customer.services@tso.co.uk
www.tso.co.uk/bookshop

USA
Bernan
4611-F Assembly Drive,
Lanham MD 20706-4391
Tel +1 (301) 459 7666
Fax +1 (301) 459 0066
query@bernan.com
www.bernan.com

ÅLAND
Lisco bok- och pappershandel
Skarpansvägen 25, Box 8,
22101 Mariehamn
Tel +358 (0)18 17 177
Fax +358 (0)18 19 771
info@lisco.fi