

## 2 GOGLA Guidelines for Corporate Social Responsibility

### 2.1 Introduction

GOGLA, including all GOGLA Members and other stakeholders, need to take responsibility for the impacts, whether positive and negative, for their operations and activities on society and the environment and should commit to operating responsibly and transparently. The GOGLA’s Guidelines for Corporate Social Responsibility (“the Guidelines”) act as a compass for GOGLA, its Members and other stakeholders on issues such as working conditions, social and environmental impacts, transparency, and partnerships.

The Guidelines are aligned with GOGLA’s values and objectives, as defined in its articles, vision, and mission statements and draw from the most internationally recognized standards, conventions and other instruments. By providing these Guidelines, GOGLA assists the industry in meeting the growing external expectations for responsible business practices, particularly within its value chains. All GOGLA members, by applying for and continuing their GOGLA Membership, are to adopt and implement the Guidelines.

### 2.2 Scope

The Guidelines apply to all GOGLA Members, Representatives, Staff and Contractors, henceforth referred to as “GOGLA Members and stakeholders”. They apply to all branches and business units of GOGLA Members worldwide.

### 2.3 Basic principles and scope

GOGLA Members and other stakeholders assume social responsibility in corporate management by bearing in mind the consequences of their business decisions and actions on economic, technological, social and environmental levels and bring about an appropriate balance of interests. All GOGLA Members and stakeholders contribute to the well-being and long-term development of a global society and sustainable capital markets.

GOGLA Members and stakeholders will proactively work to ensure that the values mentioned below are put into practice and adhered to both now and in the future. GOGLA Members and stakeholders should also promote adherence to the content of these Guidelines to all their contractual partners.

### 2.4 Adherence to Laws

GOGLA Members and stakeholders will abide by the laws and other legal requirements of the countries where they are in business. For countries that have a less-developed institutional frameworks, the Members and stakeholders will carefully examine what good business practices should be applied to enable supportive, responsible company management.

### 2.5 Internationally recognized guidance on sustainable business practice

GOGLA acknowledges the [\*OECD Guidelines for Multinational Enterprises\*](#) (“OECD Guidelines”) as the main internationally recognized reference for sustainable business practice. The OECD Guidelines cover all key areas of business responsibility, including human rights, labor rights, environment, bribery, consumer interests, as well as information disclosure, science and technology, competition, and taxation, and reflect the expectation from governments to businesses on how to act responsibly.

GOGLA strongly recommends its Members and stakeholders to refer, adopt and implement the OECD Guidelines, particularly around best practice on sustainable supply chain management.

GOGLA recommends its Members to also become signatories to the UN Global Compact and incorporate its Ten Principles into their business strategies, policies and procedures as well as into their supply chains. The Ten Principles of the United Nations Global Compact are derived from: the [Universal Declaration of Human Rights](#), the [International Labour Organization's Declaration on Fundamental Principles and Rights at Work](#), the [Rio Declaration on Environment and Development](#), and the [United Nations Convention Against Corruption](#).

## 2.6 Integrity and Organizational Governance

- GOGLA members and stakeholders gear their activities towards universally held ethical values and principals, especially integrity, honesty, respect of human dignity, openness and non-discrimination based on religion, ideology, gender and ethnicity.
- GOGLA members and stakeholders reject corruption and bribery as stated in the United Nations Convention against Corruption and adheres to its rules.
- GOGLA members and stakeholders commit to free and fair competition. They focus on professional behavior and high standards of quality for work. They foster partnership and trusting interaction with the supervisory authorities.

## 2.7 Human Rights

GOGLA members and stakeholders are committed to promoting and respecting internationally proclaimed human rights as stated in the *Universal Declaration of Human Rights*, especially those named in the following:

- Protection of privacy.
- Health and Safety: Ensuring health and work safety, especially the guarantee of a safe and health-promoting work environment, avoiding accidents and injuries.
- Harassment: Employee protection against bodily punishment and against physical, sexual, psychological or verbal harassment or abuse.
- Freedom of Conscience: Protection and guarantee of the right to freedom of conscience and freedom of expression.

## 2.8 Working Conditions

GOGLA members and stakeholders abide by the following core work standards from the International Labour Organization (hereinafter called "ILO").

- Child Labor: The prohibition of child labor, i.e., the employment of persons younger than 15 years old, as long as the local legal requirements do not specify a higher age limit and as long as no exceptions are permitted as laid down in the [Minimum Age Convention, 1973 \(No. 138\)](#) and [the Worst Forms of Child Labour Convention, 1999 \(No. 182\)](#).
- Forced Labor: The prohibition of forced labor of any kind as laid down in [the Forced Labour Convention, 1930 \(No. 29\)](#) and the [Abolition of Forced Labour Convention, 1957 \(No. 105\)](#).
- Wage Compensation: Work standards concerning compensation as laid down in the [Equal Remuneration Convention, 1951 \(No. 100\)](#), especially regarding the level of compensation as stated in the laws and requirements that are in force.
- Employee Rights: Respecting the rights of the employee to freedom of association, freedom of assembly and collective bargaining as laid down in the [Freedom of Association](#)

[and Protection of the Right to Organise Convention, 1948 \(No. 87\)](#) and [the Right to Organise and Collective Bargaining Convention, 1949 \(No. 98\)](#), if this is legally permitted and possible in the respective country.

- Prohibition of Discrimination: Treatment of all employees in a non-discriminatory fashion as laid down in the [Discrimination \(Employment and Occupation\) Convention, 1958 \(No. 111\)](#).

## 2.9 Hours of Work

GOGLA members and stakeholders abide by work standards concerning the longest permitted time of work as laid down in the [Hours of Work \(Industry\) Convention, 1919 \(No. 1\)](#) and the [Hours of Work \(Commerce and Offices\) Convention, 1930 \(No. 30\)](#) of the ILO.

## 2.10 Consumer Interests

GOGLA members and stakeholders commit to consumer protection, as well as appropriate sales, marketing and information practices as stated in the [United Nations Guidelines for Consumer Protection](#). Groups that are in special need of protection (e.g., protection of minors) will receive special attention.

GOGLA Members and stakeholders are encouraged to commit to or endorse GOGLA's Consumer Protection Code which is designed to address specific issues and risks around consumer protection related to GOGLA's industry.

## 2.11 Communication

GOGLA members and stakeholders will openly communicate their compliance with and implementation of these Guidelines among their employees, stakeholders, suppliers and other stakeholders. Every document and all information will be duly produced and properly stored. They will not be unfairly changed or destroyed. Company secrets and partner's business information will be handled sensitively and will be kept in confidence.

## 2.12 Environmental Protection

GOGLA members and stakeholders fulfill the requirements and the standards for environmental protection that affect their operations and acts in an environmentally conscious way. With regard to natural resources, it abides by the [1992 Rio Declaration on Environment and Development of the United Nations](#).

## 2.13 Civic Commitment

GOGLA members and stakeholders contribute to the social and economic development of the countries and regions where they are in business and promote appropriate, volunteer activities by their employees.

## 2.13 Implementation and Application

GOGLA members and stakeholders will make every appropriate and reasonable effort to implement and apply the principles and values described in this Guidelines both now and in the future. Contractual partners will be informed about the basic measures upon request and within the scope of a reciprocal cooperation. No right exists to disseminate operational or business secrets related to competition or any other information that is in need of protection.

*This policy was approved by the GOGLA Board of Directors on 26 May 2021.*