



## 1. Topic's Relevance

Organizations affect the environment in different ways and to different extents through diverse activities, no matter if they are dedicated to the production of goods or services. Some common environmental factors that cause serious impacts are energy consumption, water consumption, generation of solid waste, production of greenhouse gases, extraction of natural resources and destruction of natural habitats, among others.

In this way, from a social responsibility standpoint, organizations should identify the environmental impacts of their activities, with the purpose of developing and implementing the strategies that will enable eliminating, or at least, reducing their harmful effects on the environment.

The greatest challenges faced by our societies today are human overpopulation and the accelerated pace of per capita consumption, which creates a perfect combination for socio-environmental unsustainability. Therefore, it becomes necessary to change corporate strategy to incorporate the variable that will help to reduce the enterprises' ecological footprint and to encourage greater responsibility in their costumers' consumption habits.

## 2. Definitions

**Environment:** conditions under which an organization operates, including all biotic and abiotic factors and how they interrelate.

**Environmental aspect:** an element that is part of an organization's activities, products or services and may interact with the environment.

**Environmental impact:** any change in the environment which can be either adverse or favorable, as a total or partial result of an organization's environmental aspects.

**Environmental management system:** part of an organization's management system, used to develop and implement its environmental policy and to manage its environmental aspects.

**Sustainable consumption:** the use of services and products that respond to basic needs and produces a better quality of life while minimizing the use of natural resources and toxic materials and reducing emissions from waste materials and pollutants during the life cycle of the service or product, so as not to endanger the needs of future generations.

**Sustainable production:** creation of goods and services that use non-contaminating energy and natural resources conserving, economically efficient, safe and healthy systems and processes for the workers, communities and consumers; in addition, goods and services that are both socially and creatively gratifying for all workers.

**Externality:** situation in which the costs or benefits of production and/or consumption of any given product or service are not reflected in its market price.

**Life cycle:** Design tool used to investigate and assess the environmental impacts of a product or service throughout the entire stages of its existence.

## 3. Self-evaluation guide on critical issues

As for the environment, the organization should take the following provisions into account:

### Subject 1: Contamination prevention

- Do you identify the environmental aspects and impacts of your activities during their life cycle?
- Do you measure, record and reduce the impact of your most significant environmental aspects?
- Do you implement measures keeping your focus on cleaner production?
- In your decisions, do you consider the local communities' human and environmental health?
- Do you publicly disclose the amounts and types of significantly hazardous and toxic materials that you use and release?

## Practical Guide

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\*Based on: ISO 26000:2010. Guidance on social responsibility.



- Do you identify and systematically avoid using chemical products that have been banned under local legislation and international treaties, or have been considered objects of concern by scientific organisms?

### **Subject 2: Sustainable use of resources**

- Do you identify the energy and water sources, as well as other resources used?
- Do you measure, record and report the consumption of energy, water and other resources?
- Do you implement guidelines on the efficient use of resources (for example, energy)?
- Do you use renewable resources whenever possible?
- Do you promote sustainable consumption?
- Have you considered adopting the extended producer responsibility?

### **Subject 3: Mitigation and adaptation to climate change**

#### **Mitigation**

- Do you identify direct and indirect sources of greenhouse gases (GHG) and define the scope of your responsibilities?
- Do you measure, record and report your significant GHG emissions, using methods defined in recognized international standards?
- Do you execute measures to progressively reduce direct and indirect GHG emissions in all of your activities?
- Are you planning on going carbon neutral in your organization?

#### **Adaptation**

- Do you consider the global and local climatic projections for the future in order to integrate adaptation to climate change as part of the organization's decisions?
- Do you identify any opportunities that climatic change could provide, not only to prevent damages but also to improve the enterprise's financial performance?
- Do you implement measures to respond to existing or foreseen impacts that would enable you to adapt better?

### **Subject 4: Biodiversity protection and natural habitat restoration**

- Do you identify your impacts on biodiversity and ecosystem services?
- Do you take steps to eliminate or reduce these impacts?
- Do you give priority to preventing the loss of ecosystems, as well as to their restoration and compensation?

- Have you established and executed a conservation strategy for the ecosystems that could be affected by the organization's activities?

- Do you include the protection of natural habitats, such as wetlands, forests, biological corridors and protected areas in the development of buildings and other types of constructions?
- Do you adopt sustainable practices in sectors such as agriculture, forestry and fishery?
- Do you avoid those approaches that threaten the survival of species, cause their extinction (global, regional and/or local), or that allow the distribution of invasive species?

## **4. Good integration practices**

### **4.1. Planning the integration of the topic into the organization**

The organization will begin to identify and assess its most significant environmental aspects, following a previously established methodology (e.g. ISO 14001). In addition, it will revise the legal requirements to ensure their total compliance, and in this way, ensuring a responsible corporate operation. Moreover, documented environmental goals and objectives need to be established, implemented and maintained, which require periodic monitoring.

### **4.2. How does the integration take place?**

The environmental management system is integrated into the organization through activities such as designating the resources (technological, financial, human) that will enable the system's adequate performance, as well as staff training, communication, documentation and operational control of the identified environmental aspects.

### **4.3. Verification**

The organization's environmental performance will be verified through activities such as the follow up and measurement of the environmental aspects by previously established indicators, an evaluation of legal compliance and internal audits of the system.

### **5. What should be done in case of risk?**

Using the ISO 14001:2004 standard as a reference, first of all, it is recommended that the organization establish, implement and maintain procedures to identify potential risk situations that could cause environmental impacts and how to respond in such cases.

If a risk exists, the organization will respond according to the established procedures and will try to prevent, eliminate, mitigate or at least compensate the environmental impact that was produced.