



FURNCSR
well-being and competitiveness

Handbook on Corporate Social Responsibility for strengthening the Furniture Industry

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A guide for companies and stakeholders for enhancing competitiveness and job attractiveness



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Handbook on Corporate Social Responsibility for strengthening the Furniture Industry

A guide for companies and stakeholders for enhancing competitiveness and job attractiveness

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Forwards



EU furniture manufacturers and their workers will have to face very important challenges in the near future: the digital transformation of the sector, the transition of companies to a more circular and inclusive economy, the cost and availability of raw materials and energy, properly satisfying companies' skills needs and the need to attract young workers. Regarding this last challenge, the recruitment and retention of young workers is necessary for three main reasons:

- The aging of the current workforce and the lack of its renewal
- The lack of vocations in the sector
- The low appeal of the sector for highly qualified professionals

One possible solution to the *"attraction and retention of young workers"* in furniture manufacturing companies can be the deployment of Corporate Social Responsibility (CSR) practices and the creation of *"Shared Value"*.

The European Commission defines CSR as "the process whereby enterprises integrate social, environmental, ethical and human rights concerns into their core strategy, operations and integrated performance, in close collaboration with their stakeholders, with the aim to 1) maximise the creation of Shared Value for their owners/shareholders, for other stakeholders, and for society at large; and 2) identify, prevent, and mitigate their possible adverse impacts."

According to Michael E. Porter and Mark R. Kramer, the central idea behind the creation of shared value is that the competitiveness of a company and the health and well-being of the communities around it (e.g. employees, customers, suppliers, society, public administration, etc.) are mutually dependent, meaning that sharing more value with employees makes companies more competitive and workers more satisfied.

However, implementing CSR practices may be challenging for small and medium enterprises (SMEs) due to their limited resources and to the lack of practical guides or tools. Therefore, there is a clear need for guides and tools for EU furniture manufacturing SMEs to deploy shared value practices that may help them to attract, retain, and motivate young, qualified talent, and become more competitive, and to implement CSR practices that may generate positive economic, social and environmental impact.

This guide aims to provide furniture manufacturers with a practical tool to identify best practices of CSR in the sector (inspirational approach) and a scheme to continuously improve the deployment of CSR in the company strategy, identifying their current situation and the path to progress in its implementation.

How to use this guide



How to use this guide

This guide to CSR aims to support organizations in the furniture sector in the strategic path of CSR in a practical way, considering the three dimensions it contains (Economic/organizational, societal and environmental). The structure suggested allows us, on one hand, to identify good practices and practical cases that can act as inspiration and, on the other hand, allows an organization to place itself on the path towards continuous improvement in CSR, defined by five levels of execution.

In order to do this, this CSR guide for the furniture sector adapts the strategic ideas of CSR and its good practices to a business management framework, which is the FurnCSR business model CANVAS (Figure 1). This CANVAS is suitable for analysing and mapping existent business models, and it is used to identify new strategies to upgrade them and move toward more innovative ones.

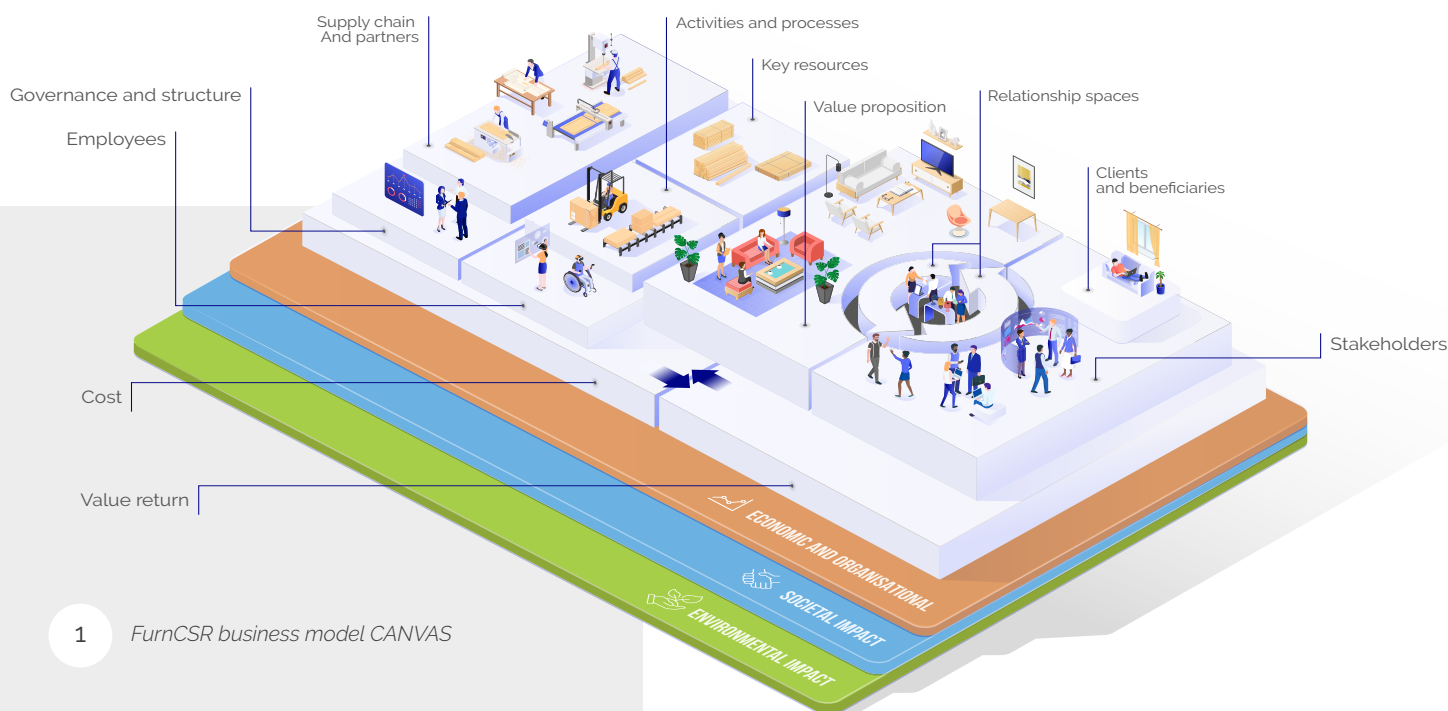
In this case we have put together the business activities based on if they correspond to the internal level (employees, governance, key resources, activities and

processes, supply chain and alliances), or the external level (clients, beneficiaries, stakeholders and the spaces relevant to them) and related to cost generation, profits and value proposal.

This implies considering CSR as a process of continuous improvement, beyond the legal minimum, in each and every one of the areas of business management.

In order to use and to get the most from its guidelines the following steps are recommended:

The reading of section 3 to identify in each case the challenges that can arise on the path to the CSR strategy in the furniture sector. This analysis of the challenges will allow the organization to identify risks and opportunities on the strategic path of the CSR.



1 FurnCSR business model CANVAS

The reading of the good practices in section 4 in order to identify good practices and improvements that can be applied in the business and that go beyond strict legal compliance. As well as identifying good practices based on real, specific cases, that can be a source of inspiration for the organization.

- The good practices that are outlined in this guide are those that have been considered a priority for the furniture sector, in a process that has included consultation with experts in both the sector itself and from the CSR.
- These good practices are classified in the 11 areas of business considered in the CANVAS, and in distinct specific areas in order to facilitate their reading and their classification (e.g. quality of life, training etc...). For this reason, there may be sections with better practices than others, because the criteria are not so much based on the balance of quantity but on the priorities and interests of the furniture sector.
- Additionally, other good practices can be accessed, that haven't been considered to be of such high priority, but may be of interest to certain companies in the furniture sector. Thus, at the end of each business block a QR code and web link can be found
- It is also possible to access additional business cases that have been identified throughout the consultation and validation process by the various expert participants.
- These business cases will serve as practical reference and examples of successful implementation.

Consultation of the practices in section 5 ("Rolling out a comprehensive Corporate Social Responsibility approach") allows us to move ahead in the maturity and progress of CSR in 5 established levels (Figure 2). It concerns the good practices that are related mainly to the area of management, systematization and formalization of CSR, and not in good practices that are isolated from the 3 dimensions of CSR.

- As in the previous chapter, the actions that are considered are those that the experts in the furniture sector and from the CSR have considered most appropriate.
- Likewise, the structure is based on the dimensions of CSR (Economic/organizational, societal and environmental) and classified in such a way that allows us to organize them better and find them more easily.
- It is possible to consult in annex 2 other actions for the improvement of maturity via a QR code and a web link, and also to consult additional business cases that have been identified by experts.
- Step 4 of the third level of maturity (roll out of good practices) is associated with the application of the good practices that are indicated in section 4, commented in the previous point.

Section 5 enables the organization to analyze its current situation and place itself in one of the 5 levels of the strategic path of CSR. Once placed, the organization can identify actions to improve in a continuous manner its way towards the excellence of CSR.



The 5 levels with the 10 steps of the progress guideline

2

*Challenges towards a
strategic CSR*



Challenges towards a strategic CSR

The furniture sector has the tendency to address CSR as an incorporation of environmental, economic and organizational and social good practices, but with little strategic effort. This is not something found only in the furniture sector, but we can observe that the furniture

sector in general has not stood out for an abundance of cases where CSR has been an essential part of its business strategy. This does not mean that there doesn't exist a variety of good practices in several areas, but there is a limited capacity to create added value.

The furniture sector has the tendency to address CSR as an incorporation of sporadic environmental, economic/organizational and social good practices, without an overall strategic vision.

Analysis of the causes and effects

What follows is an analysis of the causes and effects of this low CSR strategic profile in the furniture sector.

Causes. Why does the sector address CSR with a low strategic profile?

When it comes to understanding the possible causes of this limitation, the following can be observed:

- The most evident cause is that the good practices that are carried out in different areas do not end up on a systematic management of CSR. In other words, there is not usually a system of applying CSR using the specific methodology of CSR: establishing commitment, identifying the materiality, awareness of the context of sustainability, dialogue with stakeholders, accountability.
- The focus is on regulatory compliance, which makes it difficult to advance towards new ways of creating added value.
- There is an understanding of what is ethical, but without the necessary dialogue and accountability to stakeholders.
- The sector is traditionally placed in an industrial culture, where there usually exists a CSR modal that is capable of dealing with certain improvements of processes, but has more difficulties in areas related to the management of tangible assets, in comparison with a business in the service sector, which tends to know how to deal better with these matters. For example, a business with an industrial culture can address the circular economy, but a bigger effort is required in the management of diversity and it would be a more difficult challenge

to make this part of a clear business objective.

- There does not exist a sufficiently developed and conscious sense of contributing to sustainable development, which make it difficult for CSR as a management focus to translate into a business model and determine the corporate strategy.

Effects. What are the consequences of this low strategic profile?

As well as considering the causes of the problem mentioned, we will also examine the consequences that these have, as these are the effects that will give us a better idea of the relevance of the problem:

- While certain factors of differentiation with the competition are price, quality and design, the CSR criteria are still not acting with enough determination in the strategy nor with enough definition in the value proposal, which leads to a limitation of the competitiveness factors. The environmental factor will be a key success factor (KSF) in the short term.
- Observed from the model of creation of shared value, which the CSR implies, the processes of the creation of value in the sector are focused especially on traditional stakeholders (property, clientele, team) while others are not usually systematically considered, such as the community, social and environmental organizations, the future generations etc...
- In terms of sector, the furniture sector is not found among the leading or the most advanced when it comes to finding solutions to sustainable

development that give answers to the needs and requirements of society, and therefore there is not the tendency in the sector, as there is in others, to aim towards a business purpose and to contribute to tackling global challenges (such as climate change, equality, etc...)

- One of most direct consequences is the loss of talent, due to the fact that the furniture sector is not managing to make itself attractive enough, especially for young talent, many of whom choose companies with a more distinctive sense of purpose. Recruitment and retention are fundamental for the growing specialization that is required and also

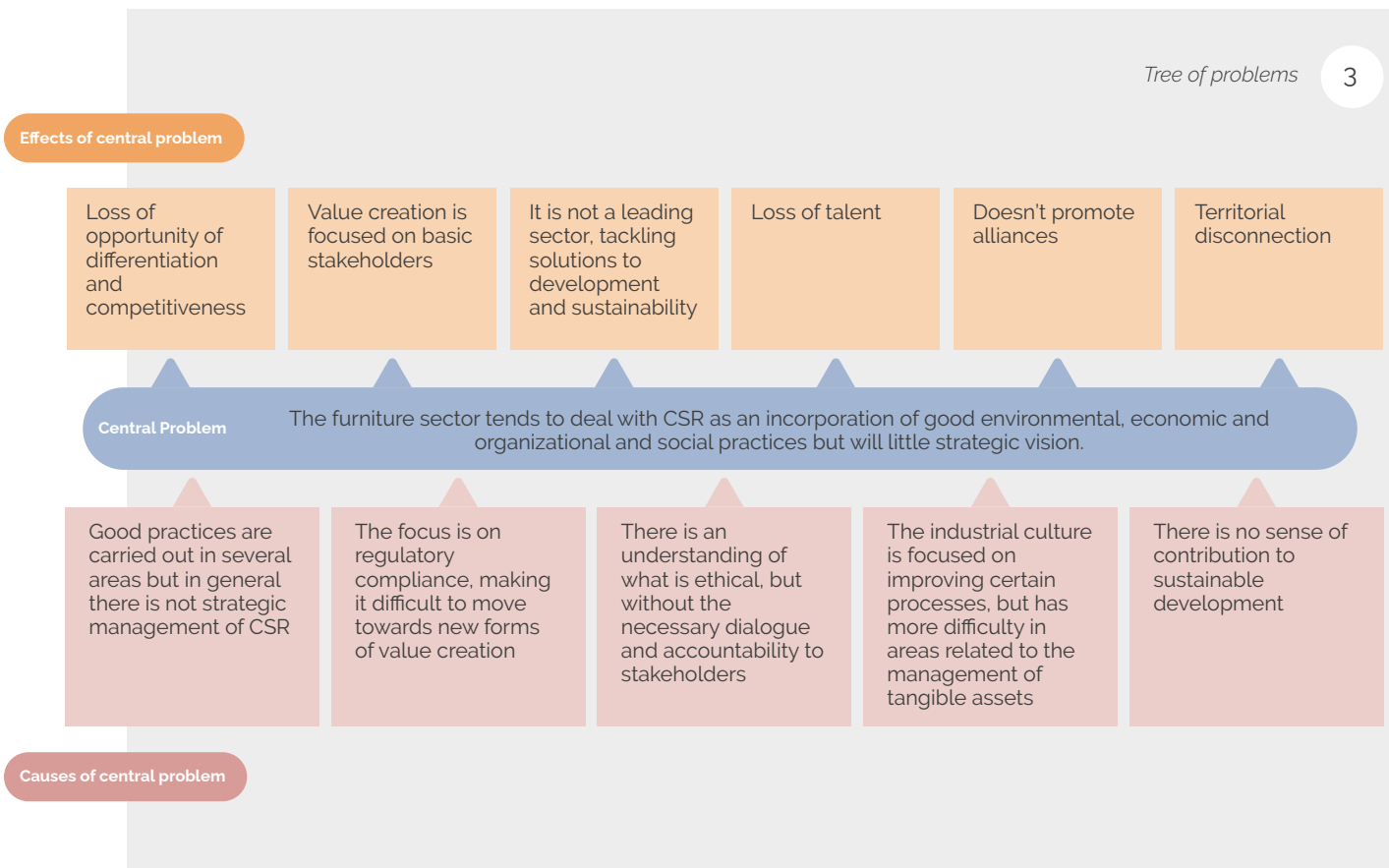
for tackling new challenges and trends, be they social and environmental effects or digitalization and the immediacy to understand and satisfy new sensibilities and requirements.

- Limited vision in CSR does not facilitate the creation of alliances, which end up being adopted in business operations, but do not widen the approach to farther reaching challenges.
- A disconnection from territory can be seen in the sense that the existent CSR practices are not directed at territory, which can make it difficult to recruit new talent and make new territorial alliances.

A tree of problems

The previously analyzed causes and effects can be explained in graphic form in a tree of problems (Figure

3) which in a synthetic way shows the results of the analysis.



Solutions tree

Outlining the positives from the previous tree of problems allows us to have a general vision from which the furniture sector could take more advantage of the CSR and improve its capacity to generate positive effects. This solutions tree, shown in figure 4, can show the path for laying out the CSR strategy in the sector.

If the guide is directed at each business as operators in the sector, it also helps to consider the aggregated vision due to the fact that there are aspects which form part of the culture and general positioning specific to the sector.

The guide should allow businesses -, and in consequence, in an aggregated manner the furniture sector – to ensure that:

- Good practices in different areas are the result of a systematic model of management of the CSR
- The value proposal attracts elements that are related to CSR
- There is dialogue and accountability with the stakeholders that promote understanding and action.
- The culture of the sector is enriched with a better understanding and control of the most immaterial aspects of business management.
- A sense of business purpose is developed, with the aim of contributing to sustainable development.

As a result, the businesses - and the furniture sector in general – will start incorporating a CSR which is fully linked to the strategy.

The importance of this more strategic sense is obvious because it will place the sector and its businesses in a better position.

- CSR will allow businesses in the sector to improve competitiveness and distinguish in the market.
- It will lead to the creation of shared value, increasing the number of stakeholders involved.
- It will improve the capacity to provide solutions to the challenges of sustainable development, making a contribution to Agenda 2030.
- It will improve the recruitment of talent (young, feminine, innovative, creative...)
- The alliances will take on a wider and more strategic character, helping to tackle the challenges of CSR
- Stronger ties will be established with the territory.

Effects of tackling the challenge

CSR will allow businesses in the sector to improve competitiveness and stand out in the market.

It will lead to the creation of shared value, increasing the number of stakeholders involved.

It will improve the capacity to provide solutions to the challenges of sustainable development, making a contribution to Agenda 2030.

Improve the recruitment of talent (young, feminine, innovative creative...)

Alliances will take on a wider character, helping to tackle the challenges of CSR.

Stronger ties will be established with territorial links.

Challenge

The furniture sector incorporates a CSR, which is fully linked to the industrial development strategy.

Good practices in different areas are the fruit of a systematic model of management of the CSR.

The value proposal attracts elements that are related to CSR.

There is dialogue and accountability with the stakeholders that promote understanding and action.

The culture of the sector is enriched with a better understanding and control of the most immaterial aspects of business management.

A sense of business purpose is developed, with the aim of contributing to sustainable development.

Ways of tackling the challenge

Solutions tree

4

*Good practices in the socially
responsible development of companies
in the furniture industry*



Implementation of Good Practices (Step 4)

In this section we will focus on the level of step 4 and find some good practices recommended in the field of social responsibility for the furniture sector. Knowledge, analysis and incorporation of best business practices in the field of social responsibility provide a practical resource for facilitating continued progress.

In order to use them it is worth bearing in the mind that:

- The good practices offered in this guide are proposals that may work in one company and not in another, depending on the respective organisational culture, its track record and its vision.
- Each organization must find a way to formalise them so that they can be integrated in the most harmonious and organic way possible to ensure that they can add value.
- They must be integrated as part of a process of continuous but gradual improvement, checking that they are contributing to reinforcing a new internal

culture and that they are understood and well valued by the stakeholders.

Aside from immediate solutions, furniture organisations should be aware of the need for the new practices to be aligned with the business model. It is also relevant for them to be incorporated in a way that allows the organisational culture to assimilate them.

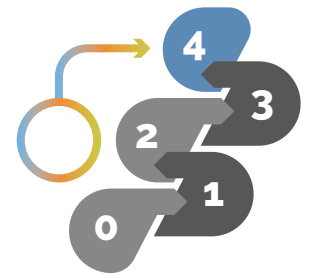
We are not talking about an immediate requirement but with the challenge of moving towards a new internal culture that provides support for a renewed business model.

In short, each of these practices is a piece that must fit correctly into the castle that we are building, ensuring that we start with the most basic part and covering the minimum in all areas, whether they are economics, labour, environmental, social or good governance matters, etc.

In this section there is a list of possible good practices referring to the step 4 of this guide that companies in the furniture industry can incorporate to become aligned with sustainable development. These practices are organised in a model based on a Business Canvas type representation to show how the company's shared value creation model (or triple impact analysis) can be linked to 11 operational business blocks or impact areas (hereinafter, FurnCSR Business CANVAS). These practices are presented in the three fundamental dimensions of CSR, economic-organisational, societal and environmental.

This guide contains a summarised collection of good practices or general tactics that can be used as a reference to guide the Shared Value Creation strategy of a company in the furniture industry. These references are structured according to the 11 business blocks contained in FurnCSR Business CANVAS (Figure 5).

Specifically, this framework organises the analysis of the main business blocks of the responsible company in its internal aspects (operations; left side of the canvas) and external aspects (generation of experiences; right side of the canvas).



At the same time, the impact of the activities carried out in each business block is examined from different angles, according to the usual perspectives in a triple impact analysis:

- Economic and organisational dynamics.
- Societal dimension and strengthening of local communities.
- Environmental dimension.

The Good practices outlined in the body of the guide and structured according to the taxonomy mentioned, are those that during the process of development were considered to be the most appropriate and important for the furniture sector. Other good practices form part of the annexes, together with the business cases that have been identified by the experts who participated in the process. These good practices and business cases can be seen by using the QR code that appears at the end of each business block.

A schematic representation of the FurnCSR Business CANVAS

5





Intro

Employees and workers are one of the essential axes for the development of the business in companies in the furniture industry. The “Employees” business block evaluates the extent to which a furniture company contributes to the financial, professional and social wellbeing of its employees, addressing matters such as occupational health and wellbeing, employee empowerment, their involvement in the local community or the environmental impact of each work position, amongst others.

Selected good practices Step 4



Economic and organisational dimension

Quality of life

- The personal requirements expressed regarding work-life balance and flexibility are studied individually, beyond what is established as a general framework or collective agreement. There is evidence that a positive response is usually given to these requirements.
- Situations of over-working (repeated overtime) are proactively corrected, with measures such as working hours' analysis, hiring extra staff, introduction of efficiency criteria, training in time management, etc.
- Paid or unpaid leave is facilitated (discretionary leave, caring for dependants, studies, temporary family circumstances, etc.) to adapt it to the needs of people, in addition to those available through the collective salary agreement or labour legislation.
- Third-party services are offered to staff, whether informative or involving economic advantages (discounts, promotions, exclusive access, etc., to facilitate work-life balance (saving time or money in searching for alternatives, stress reduction, ease of access to exclusive services, psychosocial risks, etc.), restaurant vouchers, transport season tickets, additional medical cover (dental, mental health, harassment, burnout, mobbing, bullying, etc.), legal advice, home assistance, home 'handyman', leisure and free time, etc.).

Worker training and skills development

- The training programs included benefit all professional categories and profiles in the company.
- Gender equality is guaranteed in the design, access and impact of training, as well as in support for external professional development and employability.
- Staff participation in training programs under external programmes and ongoing training is facilitated, through financial support and/or release from tasks, provided that they are related to the work position and professional career. Possibilities of reimbursements, bonuses or subsidised training for staff are analysed.

Worker empowerment

- There is an induction programme (“onboarding”) in the company to facilitate people’s entry to the team and adaptation to the organisation and gives them an overview of all the services, facilities, procedures, sustainability criteria, etc. If necessary, a person is assigned as tutor, mentor or coach in order to encourage the professional development of the person as part of the team.
- Methodologies and tools are used that encourage creativity and innovation in teamwork by the work groups.

Equal opportunities

- Training and awareness measures have been set up with the aim of achieving effective equality between men and women, which plan to prevent and correct discriminatory attitudes and behaviours, as well as facilitating access for women to all spheres.
- There is evidence that programs aimed at reducing and eliminating the salary gap between women and men, as well as fair internal hiring and promotion practices help to avoid gender discrimination.

Safeguarding of labour rights and working conditions

- Decent working conditions are guaranteed, including working hours and a salary commensurate with the socio-economic environment and purchasing power for all employment categories and areas of the company.
- Support is offered for the reincorporation of people who have had temporary sick leave or a long absence from work for health reasons.

Occupational health, safety and well-being - Healthy workspace

- Comfortable facilities and resources are available for carrying out the work (lifts, toilets, meeting rooms, ergonomic furniture, places with signage, etc.).
- Internal courses on occupational risks prevention are scheduled and carried out.
- Dedicated spaces are available for breaks, such as areas where there is coffee, water fountains or vending machines, amongst others. In addition, suitable facilities and resources are available for carrying out the work (lifts, toilets, meeting rooms, ergonomic furniture, places with signage, etc.)

Societal impact dimension**Potential employees**

- There is collaboration with universities, professional training centres and employment services to promote the creation of employment in the area.
- The diversity of origin of the people in the team is managed responsibly (from the capture of potential employees, selection, training and awareness, flexibility of conditions, etc.).
- Conditions of accessibility, removal of possible difficulties with occupational integration or support to avoid physical or socio-cultural barriers for people from groups with difficulties in obtaining employment are anticipated and provided for.
- Encouragement is given for students to carry out work experience in the company through the signing of work experience agreements with a variety of educational institutions.

Equal opportunities

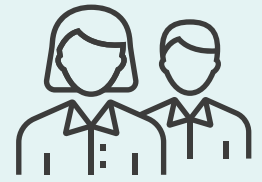
- There is evidence that measures aimed at reducing and eliminating the salary gap between women and men, as well as fair internal

Promotion of participation of workers in regional and industry networks

- There is participation in regional, national or international innovation projects for the development of new skills for staff in the furnishings sector.

Training in human factors

- Company staff have received specific training on the implications of accessibility and universal design in all business phases and areas, and in particular with respect to care for people with disabilities and other types of needs.



Environmental impact dimension

Worker empowerment

- Staff are encouraged to use technology to hold virtual meetings in order to reduce travel.

Environmental training and awareness

- Internal training on environmental matters incorporates new concepts and the most innovative trends such as Ecodesign or Product Life Cycle Analysis.

Sustainable work position

- Facilities are designed to facilitate the use of public transport, bicycles or cleaner energy vehicles (for example, parking for bicycles, charging points for electric vehicles, etc.).

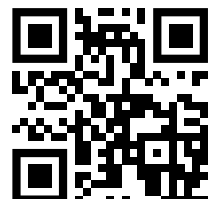
Business case




Martela (Finland)

Thanks to their marketplace specialisation, their own user-driven spaces are designed to support the needs of the organisation. For the individual, they offer the freedom to choose from a range of spaces and pick the time and place that suit them best – alone or together. Employment relationships are typically long at Martela.

 bit.ly/3TOFlzD



More good practices and Business cases
 furncsr.eu/1-4

Intro

Companies that are socially and environmentally aware are leading the transformation of the organisational structure of the industry towards a real and comprehensive commitment to responsibility, sustainability and social awareness. This business block evaluates the company's mission, ethics, responsibility and transparency and addresses matters such as the integration of social and environmental objectives in the employee performance evaluations, impact disclosure and its transparency and participation of the stakeholders, amongst others.

Selected good practices Step 4



Economic and organisational dimension

Internal communication and knowledge management

- Knowledge transfer is actively encouraged, providing spaces and tools for sharing and developing corporate learning and stimulating innovation.

Digital transformation of the organisation

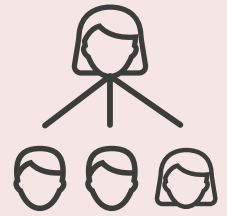
- A decisive commitment is made to the digital transformation of the company based on investigation, development and innovation, specifically by allocating human and economic resources.
- A strategy exists in this respect that identifies objectives and resources to move forward in the digital maturity of the company.

Societal impact dimension

Donations and investments allocated to the Community

- There is involvement in social programs that can be aligned with the business and that are important for the development of the Community.
- Donations of materials and equipment are made to entities in the territory (schools, technology centres, etc.).

- Sponsorship is given to cultural exhibitions, community group activities and celebrations in the community or territory (socio-cultural responsibility).



Environmental impact dimension

Support for awareness raising

There is participation in training programmes that strengthen environmental values and culture.

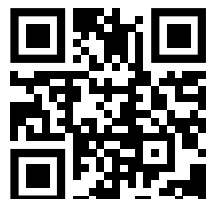
Business case




JAF Holz (Hungary)

Jafholz adopt an annual framework to support charitable and cultural activities in Hungary. Among other initiatives, several projects have been supported with wood materials for installation, especially those related with education and training (complete renovation of the woodworking classroom, replacement of the floor covering and the table tops of the benches, new school chairs, complete hand tool packages for woodworking training of students...).

 bit.ly/3jggEhl



More good practices and Business cases
 furncsr.eu/2-4

Intro

Today, companies in the furniture industry place more emphasis on protecting natural resources and the materials used in their processes, and they make a more sustainable investment in the acquisition and maintenance of workspaces. This business block makes it possible to characterise the main resources used by the company for the daily management and production of their activities.

Selected good practices Step 4



Economic and organisational dimension

Financial resources

- There exists the ability to attract socially responsible private investors or financing (ethical banking, ethical investment funds, sustainable debt issue, etc.).

Human resources (people)

- The individual workers necessary to carry out the organisation's business activity have been identified, as well as the specific abilities, talents and skills necessary.

Societal impact dimension

Social traceability and local impact of resources

- The use of Km0 key resources is encouraged.

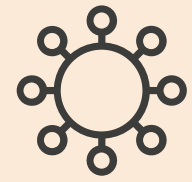
Environmental impact dimension

Control of consumption of natural resources

- Energy saving or efficiency measures have been implemented in most corporate offices (devices with Energy Star certification, automatic energy saving, timers, use of daylight, presence sensors, double glazed windows, etc.).
- There is evidence that the company is committed to using electricity generation (solar panels, biomass boilers, geothermal energy, etc.).
- Energy is produced with boilers of forestry bio-

mass from local areas and selected to contribute to avoiding fires in risk areas.

- In the establishments and plants, there are programmes designed to minimise water use, systems have been installed to reuse water and the necessary maintenance is carried out to avoid leaks, amongst other measures.
- Devices have been installed to measure water consumption in the production process in order to know the critical consumption points and be able to establish mechanisms for reduction.



Environmental management of spaces

- ❑ There is investment in waste reduction programmes to improve the use of the facilities.
- ❑ Low-consumption lighting or presence sensors have been installed to reduce the energy consumption of the facilities.
- ❑ Waste bins and selective collection bins have been made available in the facilities to encourage recycling and there is evidence of reduction in the reject bin.
- ❑ There is a move towards a "green office" (zero paper policy, priority given to the use of recycled materials, materials and products that can be used more than once in refillable office consumables..., minimisation of consumption, electronic invoicing system, electronic waste disposal policy, use of a collaborative platform for document management).

Raw materials and supplies

- ❑ Products are purchased that do not have harmful effects on health and the environment (for example, the use of aerosols).
- ❑ Priority is given to the use of recycled and recyclable materials for containers and packaging, as well as materials and products that can be used more than once (for example, packaging).

Selection and monitoring of suppliers

- ❑ If tropical wood is used, additional measures regarding control of origin are required (e.g. FSC or PEFC standards).
- ❑ Sustainability criteria are included in the incorporation of materials other than wood (plastic, glass, other synthetic materials).

Business case




HAY ApS (Denmark)

HAY is a Danish company that creates modern furniture with a minimalist aesthetic. They feature a range of eco furniture, including eco-certified products made from recycled materials, FSC-certified wood, and water-based lacquer. FSC-certified wood is wood that comes from sustainable forests, while water-based lacquer is a type of paint that does not release harmful chemicals into the environment.

 bit.ly/3WonFR5



More good practices and Business cases
 furncsr.eu/3-4

Intro

Furniture companies are redefining their production processes for better management of their internal operations while they improve the conditions of the territory in which they operate and reduce their environmental impact in the area. This business block introduces some good practices that the furniture company can use to generate a value proposal capable of meeting the needs and wishes of its customers and beneficiaries.

Selected good practices Step 4



Economic and organisational dimension

People-centred design

- Market studies have been conducted or information already existing from other sources has been used to adapt the offer to the needs of customers and users.

Research and development

- There are responsible innovation activities for innovating in its products, processes and services

Societal impact dimension

Boosting the local environment

- There is a commitment to the internal use of the language specific to the territories where it has facilities, especially indicated for situations of protection of minority or minoritized languages

(magazines and newsletters, intranet, software, instructions, social and community-related activities, signage, etc.). This should be done always ensuring not to put at risk the proper inclusion of workers coming from other regions and countries and not speaking the local languages or dialects.

Environmental impact dimension

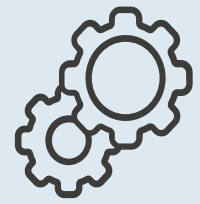
Life cycle, ecodesign and circular economy

- Measures are incorporated to minimise emissions from toxic or unhealthy products from the furniture (glue, varnish, flame retardants, etc.).
- Isolated circular economy good practices are carried out that involve sharing, renting, reusing, repairing, renovating and recycling existing materials and products whenever possible to create added value and extend the life cycle.

- The design of the products is planned in such a way that they can adapt to the needs of the passing of time (e.g. age of the users) so that the life of the product is extended, with minimisation of environmental and economic impact on families.

Measures for controlling emissions and noise

- Measures are in place to control GHGs emissions (there is evidence of search and introduction of programs for improvement to minimise emissions; the emissions are voluntarily calculated, reduced and offset...).



Sustainable mobility

- The use of transport or shipping methods with less environmental impact is encouraged (e.g. avoidance of the use of air transport; last-mile electric vehicle, carbon-neutral couriers, etc.).
- Strategic planning software (route management...) is used to minimise fuel usage and carbon footprint of shipping and transport processes.

Waste prevention and management

- Good waste management is promoted through reduction, reuse and recycling (R+R+R).
- Consideration is given as to whether the waste produced can be treated as a by-product (e.g. pellet production).

Digital transformation of the organisation

- Investment is made in the use of digital technologies that contribute to reducing global carbon emissions, for example the use of Artificial Intelligence and robotics to optimise processes.


Business case



Arper (Italy)

The Kata chair of Arper is designed with circular sustainability at its core, lightweight in form and environmental footprint. The chair is manufactured using innovative 3D knit technology that reduces overall material waste..



 bit.ly/3tZfokO


HANNUN (Spain)

One of the objectives of the HANNUN company is "Zero Waste". For this reason, it works on demand and sells damaged furniture through its "Reuse Market", where they give a second life to products with some damage resulting from showrooms, prototypes or products.



 bit.ly/3XxdK7e



More good practices and Business cases
 furncsr.eu/4-4

Intro

The furniture companies maintain a close and sensitive relationship with their suppliers and collaborators. This business block allows us to characterise the company's relationship with the supply chain involved in the value generation process, emphasising the impact of this network on the shared value strategy.

Selected good practices Step 4***Economic and organisational dimension*****Relationship and involvement with suppliers**

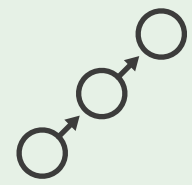
- Payment terms are negotiated with all its supplier and sub-contractor entities:
 - Based on predefined criteria, also by periodically reviewing the criteria on which the negotiation with its suppliers and subcontractors is based.
 - Transparency in the conditions and in the information exchanged is ensured at all times.
- Objectivity is encouraged in the hiring process.
- Supplier diversification is encouraged, especially if there are local alternatives to global options available.
- Collaborative digital tools are available to facilitate the relationship and management with supplier entities.

Societal impact dimension**Suppliers in disadvantaged communities or situations**

- Sub-contracts are entered into with Special Employment Centres and labour integration Centres, with the aim of transferring part of the company's production process.

Selection and monitoring of suppliers

- Suppliers are evaluated based on social criteria and human factors. There is a verification criterion for carrying out this evaluation and it uses risk or impact assessment tools created by independent entities (such as the B Corporation impact assessment).



Environmental impact dimension

Relationship and involvement with suppliers

- Data and indicators are available that facilitate the traceability of the products and their components purchased after each cycle of use.

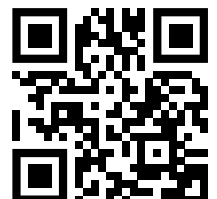
Business case




Loft Interior (Hungary)

When selecting suppliers, the Kálmán family business is careful to create shared value and to support small companies, even at the expense of its own profits. Responsible selection of suppliers is communicated, and its reputation is spread throughout the region, which makes the company's image even more positive.

 bit.ly/3AJcsfH



More good practices and Business cases
 furncsr.eu/5-4

Intro

The sustainable development of furniture companies must reflect, in a direct and innovative way, the effects of their offer on strengthening the social and environmental conditions of the communities in which the company operates. This business block concentrates its focus on defining the main value that the company offers its customers, beneficiaries and stakeholders in order to involve them.

Selected good practices Step 4



Economic and organisational dimension

Economic value proposal

- The main solutions or categories of solutions offered by the company and that satisfy the needs and preferences of customers have been identified and formalised.

Digital transformation of the organisation

- The company's catalogue includes products that incorporate digital attributes.

Societal impact dimension

Social value

- Accessibility and universal design attributes have been incorporated into its value proposal, which allow it to extend the volume of users of its solutions (with some type of need, functional or cognitive limitation, both in use and in do-it-yourself assembly).
- Solutions are offered that directly address a social problem or challenge as well as contributing to social, economic and cultural development.



Environmental impact dimension

Environmental value

- Solutions are offered that directly address an environmental problem or challenge.

Business case




Troja Ltd (Latvia)

In cooperation with SIA "Smart Electric Technology", TROJA offers charging stations for electric cars which are available for a wider audience and are located next to the factory in Riga. Its power is provided by its own photovoltaic solar panels park.

 bit.ly/3tUiYMU



More good practices and Business cases
 furncsr.eu/6-4

Intro

Socially responsible furniture companies relate to their clients and beneficiaries in a conscious, inclusive and empowered way. In this business block we evaluate the impact that our products and services have on different customer and user segments, as well as the uses made by them as part of the management of the shared value created by the company.

Selected good practices Step 4



Economic and organisational dimension

Customer service

- Warranty certificates are offered that exceed the periods established by law, and an after-sales service that includes efficient support and advice, as well as maintenance and repairs at a reasonable price once the guarantee period has expired.

Customer attraction and loyalty

Responsible advertising and marketing are used:

- not misleading or inaccurate (greenwashing, etc.).
 - ethical aspects are taken into account when developing communication campaigns.
 - gender discrimination is avoided (stereotypes, etc.).
 - it is verified that an inclusive image with normalisation of diverse audiences is being provided.
 - there is a focus on satisfying needs and not generating them.
- Flexible payment models are offered for customers who are in special situations (for example, payment by monthly instalments or payment at the end of the provision of the service or the agreement with financial institutions).

Responsible consumption

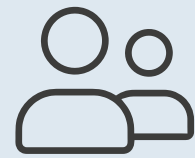
- The product itself, packaging or manuals and related documents are used to explicitly communicate and explain the aspects of sustainability to which it is committed and are included in its offer.

- Its CSR policies are included in its offer as they are in its B2B contracts and it includes them in its commitments to customers to achieve better enhancement of them and co-responsibility of customers.

User experience

Universal accessibility criteria have been taken into account for a diverse audience in terms of their physical, cognitive, sensory and organic needs (people with disabilities, the elderly, people with temporary special needs, etc.), thus expanding the potential market and the quality of said offer:

- in the design of products and services.
 - physical or virtual points of sale.
 - price strategy.
 - communication and advertising actions, to guarantee the comfortable, safe and as autonomous and natural as possible use of the products and services.
- Attention is paid to the accessibility and usability of the products, as well as the activities and channels for customer relations.



Societal impact dimension

Communication of the impact and attraction of beneficiaries

- Practices are implemented to monitor and communicate the social impact derived from the use of its products.

Environmental impact dimension

End of the use cycle

- Each product has a unique identification code for traceability and in order to know its characteristics for correct end-of-life management (e.g. QR code type ecopassport).
- Good practices exist to facilitate the repair or reuse of the furniture.

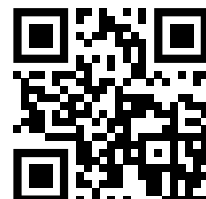
Business case




AFC COLLECTION (Belgium)

An example suitable for the retail sector of furniture items is the "lease-to-own" arrangement. This approach helps to enlarge the target market, allowing people with unsteady income or having a difficult access to other credit solutions, and in general younger people, to purchase items without the need to put the entire upfront cost at once.

 bit.ly/3AFqSog



More good practices and Business cases
 furncsr.eu/7-4

Intro

Socially responsible companies must cultivate collaboration with different stakeholders in order to improve the conditions in which their shared value proposal is delivered and experienced. This business block allows us to focus on the interaction with these stakeholders, reviewing the impact of the main offering of the furniture company beyond the usual relationship with our customers and beneficiaries.

Selected good practices Step 4



Economic and organisational dimension

Stakeholders segments

- The main segments of the organisation's stakeholders have been identified, formalised and listed.

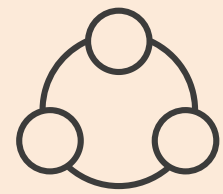
Societal impact dimension

Stakeholders segments

- Under-represented stakeholders.
- Collaboration with stakeholders belonging to under-represented or disadvantaged groups.
- There are alliances with other companies whose majority partners are women or people from under-represented groups.

Boosting the local environment

- There is collaboration with educational entities to facilitate learning and dual professional training, incorporation into the labour market and academic research in the territory and in the industry.



Environmental impact dimension

Collective action for the environment

- There is collaboration with environmental stakeholders, and agreements are signed with organisations linked to defending and protecting the environment.

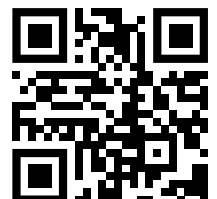
Business case




TED BED EAD (Bulgaria)

The company is one of the first in the region of Plovdiv to embrace the idea of collaborating with the local VET school for the delivery of the so-called dual education. It has been several years now that it provides apprenticeships to students enrolled in furniture production vocation (<http://dominoproject.bg/en/>). This work-based learning model has been introduced in Bulgaria since 2015/2016 schooling year with the support of a Swiss development aid project in a cooperation with state authorities. Established partnership between company and vocational school continues to this day. As such the company aims to reduce unemployment levels in the region.

 ted.bg/en/



More good practices and Business cases
 furncsr.eu/8-4

Intro

Furniture companies that create shared value are committed to a more sustainable, conscious and humanised development of relationships with customers, beneficiaries and stakeholders. In this business block we analyse the usual relationship spaces in the distribution channels used by the company to publicise its value proposal, distribute its products, finalise their sale and establish new value exchanges in after-sales.

Selected good practices Step 4***Economic and organisational dimension*****Responsible consumption**

- Own communication channels are used to raise awareness of aspects related to social responsibility that are capable of generating greater attraction and perceived value by customers towards their offer.
- Long-term linkage mechanisms are created (loyalty card, points programme, extranet, social media, etc.) to reward and value the sustainable use of the company's products.

Environmental impact dimension**Digitalisation of relationship interfaces**

- Investment in the virtualisation of distribution processes, delivery and consumption of its products and services is encouraged.

Sustainable transport

- Trade routes are optimised and the use of electric or low-emission vehicles in the distribution of its products is encouraged.

Product transfers

- The containers/packaging are recyclable and include instructions for recycling them correctly



Societal impact dimension

Knowledge of the stakeholders of the territory

- The concerns of local residents are known through regular meetings with the associations and other representatives of the community. To do this,


there is participation in social events in the territory, among other channels, and open contact channels are available.

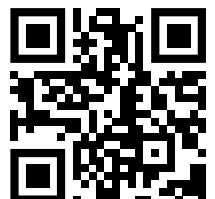
Business case




Orangebox (UK)

They implemented an anti-green washing campaign called No Green Bull, including a report that explains what Orangebox is doing to address this urgent, complex topic today, from recycling and upcycling to local sourcing and leading by example, and it also sets out their route map for the future.

 bit.ly/3Glnyph



More good practices and Business cases
 furncsr.eu/9-4

Intro

Within a social responsibility framework, furniture companies must adhere to strict compliance with the legal minimums, which entail costs that must necessarily be assumed and guaranteed. Failure to adhere to these obligations will automatically socially disables companies in the sector as agents of value for their environment.

Selected good practices Step 4



Economic and organisational dimension

Cost structure

- Free price fixing is carried out without considering hidden agreements with competitors to maintain high or agreed prices.

- There is compliance with the tax regulations of the territories where it operates, without using tax avoidance techniques.

Societal impact dimension

Cost structure

The applicable legal minimums are met in all work areas, which are correctly identified, updated and managed:

- Occupational health and safety regulations.
- Equal pay and equality.
- Training.
- Works council and social dialogue.
- Collective agreement.
- Labour conditions.

Social impacts

The regulations to facilitate occupational integration of people from groups with difficulties of access (people with disabilities, at risk, etc.) are complied with:

- Through direct hiring or supported employment.
- Through alternative indirect support measures (purchase of products or services produced by special employment centres, financial contributions, etc.).
- The regulations to facilitate occupational integration of people from groups with difficulties of access (people with disabilities, at risk, etc.) are complied with, by direct hiring and integration in the team.
- The costs derived from remote working (connectivity, energy, etc.) are assumed, by companies in accordance with workers according to the specific national or regional legislations.



Environmental impact dimension

Environmental impacts

All applicable legislation on environmental matters is complied with:

- Noise.

- Containers and packaging.
- Atmospheric pollution (dust and sawdust leaks, GHGs emissions, etc.).
- Component toxicity.
- Waste management.
- Others.

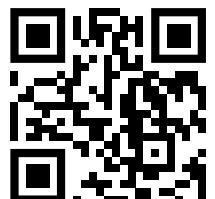
Business case



Sentix - Ecus Sleep, SLU (Spain)

The furniture company Ecus Sleep has drawn up an Equality Plan, as legally required, doing it well as it has been recognized by the Ministry of the Presidency, Relations with the Courts and Equality.

 bit.ly/3gycLmS



More good practices and Business cases
 furncsr.eu/10-4

Intro

CSR proposes a new paradigm in which the role of the furniture company improves its positioning and strategic operation with an overall improvement in profit. However, some specific socially responsible practices lead directly to the redefinition of business models and the provision of new competitive advantages and even new sources of income, going beyond the mere economic interchange.

Selected good practices Step 4



Economic and organisational dimension

Income streams

- The socially responsible attributes that generate greater income streams and increase added value for shareholders and investors have been identified.

Societal impact dimension

Social or societal benefits

- The social and labour aspects that the company incorporates into its products and value proposal are a selection criterion in the buyer's decision-making process.



Environmental impact dimension

Environmental benefits

- The environmental aspects that the company incorporates into its products and value proposal are a selection criterion in the buyer's decision-making process.

Income streams


- A line of servitisation has been developed as a new business model for the future, assuming the entire management of the product's life cycle and generating new areas for the business model.

Business case




DESKO (Netherlands)

Desko is a Furniture company that implements a take back program on their products. Promoting a business model completely focused on remanufacturing. They sell the furniture, they buy it back for a % of the price from the first client, they sold it back as second-hand refurbished option. When this second cycle is over, they buy the furniture back for a lower % of the price from the second client, they sold it back at a higher price as "third" hand refurbished option. Finally at the end of the third life step they simply recover the material as raw material for other uses, applications or replacement, fostering a circular economy model.

 bit.ly/3VG6rZx



More good practices and Business cases
 furncsr.eu/11-4

*Rolling out a comprehensive Corporate
Social Responsibility approach*



Rolling out a comprehensive Corporate Social Responsibility approach

Once familiar with various good practices, we invite you to go one step further. For correct management of social responsibility, it is not enough to incorporate more and more good practices, which could give rise to a model of mere addition without achieving an integrated and robust system that actually creates value.

We are going to learn about other levels of good practices presented under a model that will show us the way forward. This is a guideline for progress, a maturity model, and first of all we are going to present what it consists of, since the model itself will already provide us with very relevant information: it is not just a question of incorporating as many practices as possible, but of ensuring that they cover the complexity of a Corporate Social Responsibility approach, from ensuring compliance to creating shared value.

A maturity model is a map that guides the organisation in the implementation of good practices, describing a path of evolutionary improvement, from inconsistent processes to the most mature ones in the organisation.

Using this model, the furniture companies could assess their maturity regarding Corporate Social Responsibility and define their Improvement path.

Introduction to FurnCSR progress guideline model

The Progress Guideline that we present in FurnCSR allows us to pinpoint the organisation's CSR practices, while the absence of relevant practices in some boxes will allow us to detect any gaps to address.

6 General overview of the progress guideline



Conceived from the methodological foundations of CSR, the Progress Guideline shows, globally and in a structured manner, the position in which an organisation is consolidated and the path it must take in CSR management.

The model is based on five levels which, duplicated in two columns, offer 10 degrees, from the areas for improvement to the maximum level of commitment.

We show the basic model in a simplified way with the aim of providing other proposals for good practices different from the previous ones (i.e. Chapter 4) in the sense that they will allow progress in the integrated development of a CSR model.

The following figures show the different levels and degrees of maturity regarding CSR.

Going up the first column (box 0) we observe the different degrees between legal (non)compliance and the maximum level of commitment (box 9). Going up the column on the right, which shows greater proactiveness and the fundamentals of the unique methodology of CSR, the presence of stakeholders is gradually integrated and progress in the logic of corporate citizenship is shown. CSR asks to repair, ensure, understand, be accountable and create shared value beyond what corresponds to a more internal logic management; it is not enough to do things with the best possible intention, you have to generate impacts, with authenticity and with the trust of the stakeholders.

7 Global progress guideline in easy-to-read language



Level 4 (Implementation of best practices) is already covered in the previous chapter of this guide (Chapter 4).

In easy terms, an immediate understanding can be obtained through simpler expressions. Notice that easy-to-read language is itself a good practice, especially important in contracts or instructions. The following figure shows the progress guideline in easy-to-read language.

This is a path of progress towards excellence and being in the middle positions can already be of great value to the furniture company. It will be important not to leave subjects in the lower areas and to have a vision of how to move forward by integrating not only the good practices shown in the previous chapter, but also those shown below, located in the higher levels of this model.

Subsequently, the progress guideline can be applied to each of the three CSR management dimensions according to their own specific features, maintaining the same path at all times, which is what makes it possible to understand the evolution in the degree of maturity of CSR in the furniture company.

Actions to advance in the maturity of more socially responsible furniture companies

The good practices outlined in the previous point give answers to very diverse environmental, social and economic challenges. We will now revise other good practices which are more related to the methodological process of CSR management. Thus, we can see that CSR management not only requires the addition of diverse good practices but also the incorporation of those that ensure the robustness of the system.

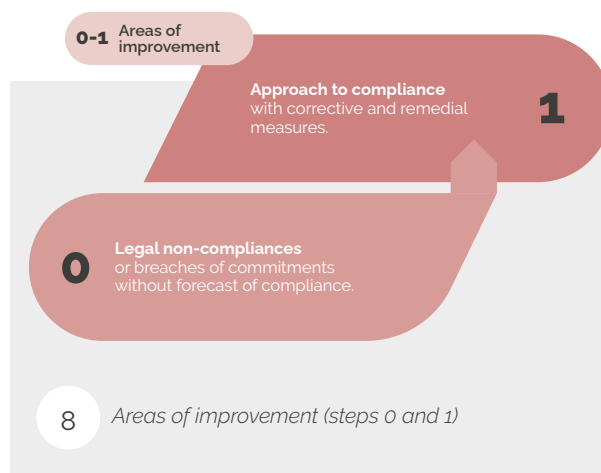
We will continue the rule of process from the lower level to the superior one, showing each one of the five levels and the split into 10 degrees, in order to show examples of good practices, except for the grades 0, 1 and 2, which correspond to incompliance or mere compliance.

Nor is degree 4 discussed, which would correspond to the previous point of this Guide. It introduces how to approach the path towards CSR in a gradual way, linking good practices with the different levels of the progress guideline.

Areas of improvement (Steps 0 and 1)

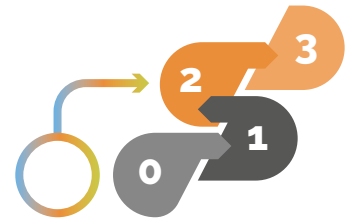
This level corresponds to the areas of improvement and implies that There are serious or diverse non-compliances, both legal and commitments related, or it is still under correction and repair phase.

It includes two degrees:



Since it is a guide to good practices, examples of degrees 0 and 1 are not shown, as they are situations of non-compliance with legislation or with the commitments themselves, or contexts of addressing compliance with corrective and repair measures.

Still, we include this level in order to show the complete pattern and to provide food for thought on how the management of CSR assumes the compliance of the rules. This is a basic principle, stated in the rules as the ISO 26000. This is why an organization should have a process of identification and correction of possible legal incompliances, as there is no point speaking of CSR when together with good practices there are flagrant legal violations.



Intro

This level corresponds to regulatory compliance and means that it fulfills and ensures the compliance of the obligations, whether legal or from the voluntary commitments themselves. For an organization committed to CSR, law compliance is not only related to the literal text but also with the intention that the regulator is seeking on behalf of society, avoiding the breaking of the law. On the regulatory compliance level, practices related to complying with the main legal requirements for the industry are specified, since without this, CSR management could not begin to be addressed.

Therefore, compliance is separated into two steps, numbered 2 and 3. Step 2 has already been considered as part of the fundamental 'Costs' of the FurnCSR Business Canvas model. Below are details of those of step 3.

2-3 Regulatory compliance

2 Regulation compliance according to legal or assumed obligations.

3 Ensuring compliance with knowledge of what must be fulfilled; attitude of compliance with regulator intent.

9 Areas of improvement (steps 2 and 3)

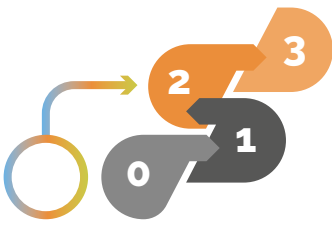
Selected good practices Step 3 - Ensuring compliance



Economic and organisational dimension

Cost structure

- There is knowledge of the regulations and new legal requirements that affect its economic activity, and especially those related to the sustainable development of the activity, and active work is done to adapt and/or adjust the products/services/activities to the regulatory requirements in this matter.
- There is a compliance control system that integrates both legal obligations and those derived from corporate commitments to third parties (standards, code of ethics, adherence to initiatives, etc.).
- Fair competition practices are ensured and managed, avoiding the use of improper information and the dissemination of biased information about competitors. Arbitration and mediation alternatives are explored as a way to resolve possible conflicts.



Societal impact dimension

- Strict compliance with the occupational health and safety regulations is ensured by all people.

Environmental impact dimension

- Strict compliance with environmental regulations is ensured, not only with the literal provisions of the laws but also with the ultimate intention of the legislator.

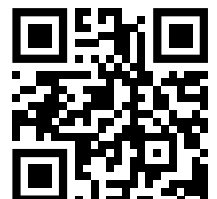
Business case



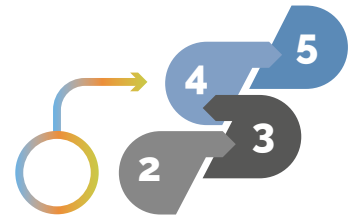
Ilcam (Italy)

The company has formalised a global Quality, Environment, Health, Safety & Ethics Policy and a Code of Ethics which describes all legal requirements all collaborators have to know and respect. Those documents also release all those beyond minimal legal requirements, behaviors and goals that the company expects from its workforce and stakeholders.

 bit.ly/3F6aM2q

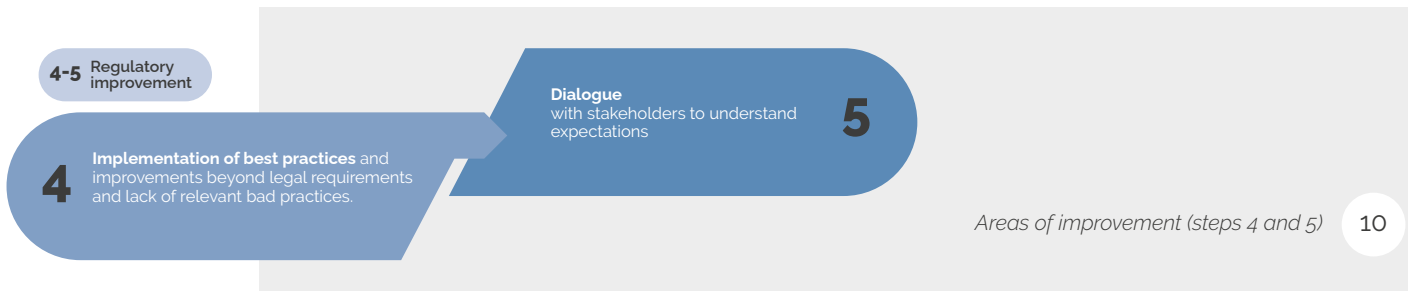


More good practices and Business cases
 furncsr.eu/D2-3



Intro

This level corresponds to regulatory improvement and means that it goes beyond legal obligations with the implementation of best practices. For an organization committed to CSR, conversations with stakeholders take place to understand the sustainability context itself. It includes two degrees:



A first block of good practices proposed for the furniture sector has been shown in the previous chapter. All of them would be grouped in level 4 of the FurnCSR progress guideline model.

One type of good practices, that which corresponds to dialogue with stakeholders can be found in grade 5. Since this is a necessary and nuclear element in CSR management, it is located as a higher degree. In a way,

this separation allows us to understand that CSR is not a mere addition of good practices, but that a specific methodology must be available, which requires dialogue with stakeholders to understand their concerns and expectations. This will allow progress on the path towards maturity in social responsibility in all areas, carrying out different practices such as those shown below.

Selected good practices

Step 5 - Dialogue



Economic and organisational dimension

Customer service

- The information and communication channels (for example, website and social media) are kept up to date, including telephone and contact email.
- There is a system for collecting complaints, claims and suggestions from its customers, for example, through regular meetings or specialist platforms. The results are analysed and reviewed, and improvement actions derived from the contributions collected are launched.

Responsible consumption

- Market studies are carried out on the different segments and their greater or lesser predisposition to value aspects related to environmental, social and labour sustainability in order to provide them with an offer of greater perceived value.

Cooperation and industry alliances

- Formulas of cooperation and alliances with other companies in the industry are used. There is regular participation in associations, forums, development agencies, knowledge centres, etc. whose purpose is to strengthen relations and the joint development of projects on common interests, needs and problems.

Establishment of relations with stakeholders

- Fluid communication is maintained with stakeholders through regular meetings, work sessions, surveys, among others, which allow detection of their preferences and expectations, helping to determine the organisation's priorities, as well as identifying opportunities for collaboration. Specific actions are carried out to respond to the expectations detected.

- Stakeholders are incorporated to identify materiality (relevant issues) to prepare the sustainability report and feed the management systems.

CSR strategy

- There is a mechanism for collecting and processing suggestions and complaints about possible non-compliance with stakeholders (beyond those corresponding to customers and staff).

Relationship and involvement with suppliers

- A proactive and collaborative relationship is main-

tained with suppliers, through regular meetings, to achieve more complementarity and coordination (such as the proposal of improvements and suggestions to improve the business).

Amplified value

- There is a planned dialogue with the main drivers of change (corporate contract customers, interior designers, etc.) on social responsibility approaches to define the company's value proposal.

Societal impact dimension

Activities for the adaptation or creation of solutions for under-represented or disadvantaged groups

- Dialogue and other activities are carried out that allow generation of knowledge to adapt its offer to the needs of groups that are under-represented, disadvantaged or with objective difficulties for their independence or personal autonomy (universal accessibility, etc.).

Quality of life

- Work-life balance measures are known by the staff and agreed between the management and the rest of the staff or their representatives, with special emphasis on aspects such as co-responsibility. The use of measures is encouraged.

Worker training and skills development

- The staff actively participate in the definition of training and professional development plans or programmes.

Communication of the impact and attraction of beneficiaries

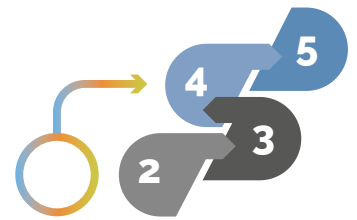
- There is participation in business associations and platforms to increase the circle of beneficiaries of its solutions.

Worker empowerment

- The needs of the workforce are identified through regular meetings, events with the entire workforce and satisfaction surveys, amongst others. The needs of the people in the team are answered whenever possible, or the reasons for refusal to meet them are explained.
- Processes are in place to address comments and complaints that go beyond direct reporting lines and seek to respond to concerns and improve company practices. In addition, the company's participatory system is periodically controlled and reviewed.

Promotion of involvement and collaboration with local actors

- There is participation in local, national or international business associations and contribution to alignment with CSR and a positive impact on society.
- There is participation in relationship spaces with other companies, entities and other organisations in the territory that allow the exchange of good practices and identification of local needs and opportunities for collaboration



Environmental impact dimension

Support for awareness raising


- Collaboration with non-profit entities (social, human rights, community, environmental, cultural, etc.) and there is participation in forums related to these matters.

Business case



Van Hoecke (Belgium)

'Hello' program symbolises the focus on positive growth and their dialogue with all stakeholders. For them, responsible business means creating well-being for everybody. Their four stakeholders can be found in the symbol used in all communication. They symbolise the dialogue with them by using four colours, whereby each one represents a different stakeholder.

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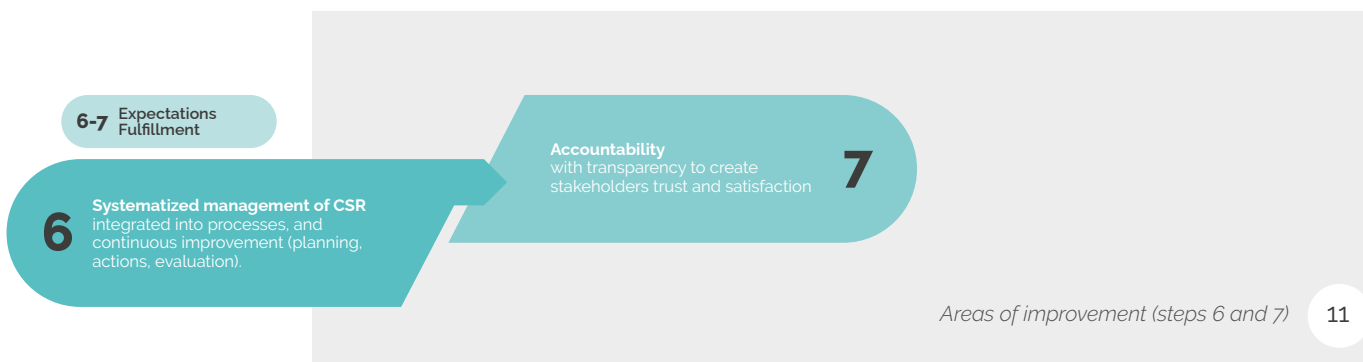
More good practices and Business cases
 furncsr.eu/D4-5

Intro

This level corresponds to the satisfaction of expectations and means that Stakeholders expectations are addressed through a systematized CSR management (planning, actions, integration in processes and procedures, evaluation, continuous improvement...). For an organization committed to CSR, transparent accountability towards the stakeholders is undertaken.

It includes two degrees:

With number 6, the systematization of CSR, and with number 7 accountability. For it to provide quality, it is necessary that systematization is previously in place.



Due to the great number of good practices that deserve to stand out within systematization, we will first deal with this and later with accountability. This step 6 is especially relevant for the improvement in CSR

Systematized management of CSR (step 6)

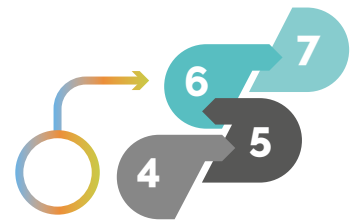
Moving forward in the FurnCSR progress guideline and beyond good practices and understanding of the expectations of the stakeholders, involves making CSR management more systematic, which is what will allow expectations to be met and complied with in an orderly manner.

Making it more systematic refers to giving it a planning framework, implementing it as a continuous improvement system, or integrating it into management processes. In other words, it makes it possible to go

and its integration into the management system of an organization, and for this reason it includes the highest number of good practices.

beyond a stage of mere incorporation of specific good practices, which are not always inserted appropriately and consistently in management.

It must be considered that a management system must work for the company and not the company for the management system, and therefore mere formalisation and existence in documents does not ensure its proper functioning if it is not conceptualised in a manner consistent with the good practices and objectives that it is capable of carrying out or performing effectively.



Selected good practices

Step 6 - Systematized management of CSR



Economic and organisational dimension

Customer attraction and loyalty

- Customer satisfaction is measured, and a customer loyalty system has been structured, the results of which are reviewed and improved by implementing improvement actions derived from these results.

Responsible consumption

- There is a cross-cutting system of continuous improvement that links the values and emerging needs of the different segments of end customers with the company's R&D&I, production, purchasing and marketing operations (e.g. role of the technical office as a bridge).

Supplier contracting

- There is a supplier contracting process based on pre-established socially responsible principles (e.g. green purchasing of raw materials and supplies).

Control of financial operations

There is control of financial operations:

- Scheduled investments are planned through periodic monitoring of the investment plan within its management control,
- In addition, the data related to the profitability of the investments it undertakes is managed and objectives are set in this respect,
- their indirect effects and externalities (positive and negative) are considered,
- compliance is pursued with all of them and improvement actions derived from data analysis are implemented.

CSR strategy

- CSR practices are aligned with corporate objectives and strategy (e.g. social improvements are sustainable because they are aligned with a dual objective,

improving quality of life as well as improving productivity, in an observable and measurable way).

- There is a formal quality management system (for example, based on standards such as ISO 9001, EFQM, etc.) that analyses the materiality of its issues, defines how they are managed, what are its policies, objectives and goals, responsibilities, allocated resources, formal feedback mechanisms, action plan and annual review for continuous improvement.

Profit distribution policy

There is a profit distribution policy that considers:

- The future of the company (reinvestment or R&D investment).
- Shareholders, workers, etc.
- An amount for social issues according to criteria prefixed by the company.
- Managing its treasury surpluses or reserves with criteria of socially responsible investment (SRI).

User experience

Safety and quality in the provision of its services and products are ensured:

- Product safety throughout its life cycle,
- Compliance with the General Data Protection Regulation (GDPR) is guaranteed at all times.

Relationship and involvement with suppliers

- There is a system for the approval of the supplier entities or contracting protocols that mention the evaluation of these entities, the traceability and the life cycle of their products and services.

Industry 4.0 technologies

- Technological advances derived from Industry 4.0 are incorporated into the business. For example, a strategy has been defined that incorporates advances in the automation and robotisation of production processes to make them more efficient.

Perceived social value, SROI

- There is a measurement system for its intangible assets that do not appear in financial balances within the framework of an intangible value creation model, although it is not required to submit Non-Financial Information Statements.

Societal impact dimension

Quality of life

- There is a formal work-life balance policy, which is updated, monitored and widely known by the staff.

Worker training and skills development

- The training needs of its staff are periodically evaluated. There is an updated diagnosis of training needs that serves to support the training opportunities for its staff.

Potential employees

- There is an active policy of hiring disadvantaged groups or groups at risk of social exclusion or with difficulties in obtaining employment, directly as personnel recruitment or indirectly through special employment centres (CEE). To do this, it collaborates with associations, foundations and occupational services in the territory through integration programmes (ethnic minorities, immigrants, people with disabilities, long-term unemployed people, amongst other groups).

Worker empowerment

- Advanced team management models are adopted to combine the maximum empowerment of people, talent contribution and operational agility (distributed democracy systems such as sociocracy, organisation by circles, Teal, etc.).

Empowerment and participatory leadership

- Initiatives aimed at improving skills and attitudes related to SCR (capacity for dialogue, teamwork,

change management, mission/purpose guidance, sustainable vision, empathy, ethics, innovation, etc.) are periodically reviewed and started up.

CSR strategy

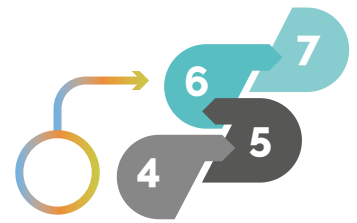
- There is a formal management system for managing respect for human and labour rights (for example, based on standards such as SA8000) that analyses the materiality of its issues, defines how they are managed, what are its policies, objectives and goals, responsibilities, allocated resources, formal feedback mechanisms, annual action plan and annual review for continuous improvement.
- There is a formal management system for Occupational Risk Prevention and Safety at Work (e.g. based on standards such as ISO 45001 or OHSAS 18001) that analyses the materiality of its issues, has a policy, defines how they are managed, has clear objectives and goals, responsibilities, assigned resources, formal feedback mechanisms, annual action plan and annual review for continuous improvement.

Promotion of involvement and collaboration with local actors

- There are short- and medium-term objectives related to the community in which it operates.

Equal opportunities

- There is a Gender Equality Plan, which articulates measures aimed at achieving effective equality between women and men, which aims to prevent and correct discriminatory attitudes and behaviours.



- There is a diversity and non-discrimination management plan that guarantees non-discrimination and tolerance regarding diversity (migrants, people with disabilities, and other vulnerable groups, culture, religion, amongst other aspects).

Boosting the local environment

- There is an integration system for local suppliers and other economic agents in order to participate in projects that promote the local environment.

Safeguarding of labour rights and working conditions

- A recruitment policy is followed that considers the benefits of direct job creation (does not make abusive use of temporary hiring and outsourcing that may lead to an unsustainable precariousness of job quality).

Environmental impact dimension

Life cycle, ecodesign and circular economy

- There is a circular economy policy that involves sharing, renting, reusing, repairing, renovating and recycling existing materials and products whenever possible to create added value and extend the life cycle.
- There is a policy, planning or forecast on corporate responsibility for disused furniture (product life cycle) for collection, repair, reuse, recycling, etc.

CSR strategy

- There is an Environmental Management System (e.g. based on standards such as ISO 14001 or EMAS) with fully rolled-out objectives and goals, which make up an environmental programme which is fully aligned with the company's environmental policy and it is systematically submitted to internal environmental audits.

Waste prevention and management

There are protocols for the prevention and management of waste, beyond what is established by law:

- Indicators are used for control and improvement in this area,

- there is evidence of a systematic search for and implementation of improvement actions for waste reduction, recycling and recovery,
- objectives and goals are defined for each of the indicators and their degree of achievement is monitored.

Product transfers

- A packaging-related waste reduction policy is in place, and packaging materials are certified and meet independent standards related to environmental impact.

Environmental value

- The company's value proposal incorporates attributes that consider environmental aspects, such as ecodesign or eco-efficiency.

Accountability (step 7)

And continuing on the same level, we are going to look at the good practices related to accountability

A new step in FurnCSR's progress guideline involves managing accountability, which involves deepening the relationship with stakeholders after having understood and made expectations more systematic, while also constituting a step towards making the process more

systematic, but one that of necessity must come later. This phase will develop the value of transparency and will allow us to build trust with stakeholders. Accountability has as its maximum paradigm the periodic reports with CSR indicators, results or impacts, but we also include the information provided to stakeholders by other means and even CSR as an attribute in the value proposal to the market.

Selected good practices

Step 7 - Accountability



Economic and organisational dimension

Internal communication and knowledge management

- Internal information transparency practices are followed that guarantee that all personnel have concise, complete and understandable information on all aspects that are key to decision-making, including corporate strategy, the company's economic situation, investment policy or employment policy.

Internal management

- Following guidelines of good governance and transparency, the economic, social and environmental results and the progress achieved are reported to its main stakeholders in a coherent and clear manner, and in accordance with criteria of materiality that go

beyond legal obligations, especially in a standard format (CSR report or sustainability report) as well as through general and industry media.

Equal opportunities

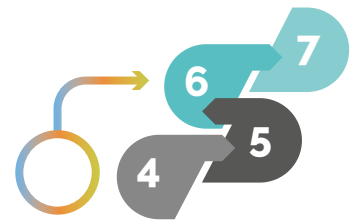
- The wage gap between women and men is calculated periodically and the reasons for the differences that exist are reported.

Environmental impact dimension

Responsible information

- Transparent, clear and unequivocal information is offered to customers about the products or services, via the different relationship media (advertising and marketing, labelling, packaging, manuals, etc.), both

on technical specifications and on the economic, environmental and social impacts throughout the life cycle, to make it easier for them to understand the impact of their purchase and make an informed decision.



Societal impact dimension

Promotion of volunteering and social action

- The social impact is calculated and collaborations for social purposes are accounted for through accounting or measurement standards.

Perceived social value, SROI

- The social value created according to the investment is accounted on reference standards.


NOTE: SROI refers to the perceived social value (not the economic value), which involves experiences, qualitative information, quantitative information and financial information about the changes due to the activity of an organization, project or initiative, which support information for strategic decisions.

Business case



Donar d.o.o. (Slovenia)

Donar follows the Cradle-to-Cradle model with design thinking (double-diamond) principles and focusing on design management. Rather than being limited to aesthetics, the company focuses on products' social impact. Donar's design is a response to the overwhelming growth of consumerism. Products that show best practice are NicoLess, ChatLoop, and Collodi, all made from recycled felt (PES), using trash as an industrial material of the future. The Donar process keeps in mind the objective of the EU's 7th Environment Action Programme and the UN Sustainable Development Goals. The company received the Green Product Award in 2018 and the Circular Design of the Year Award in 2019.

 bit.ly/42MnwFp



More good practices and Business cases
 furncsr.eu/D6-7

Intro

This level corresponds to a commitment and means that a committed management is carried out, with awareness and leadership, explicit and permanent, comprehensive, linked to strategic planning and a higher purpose, with an orientation towards creating shared value with stakeholders.

It includes two degrees:



Sense of business purpose (step 8)

At the highest level of the progress guideline we can include the corporate commitment, which can no longer be just a technical or departmental approach, but must be corporate, in the sense that it is cross-cutting and affects all levels. This involves a conscious commitment and one developed under ethical leadership, and it is

included in the company's strategic planning, in addition to being permanent. The trend in the furniture sector is for an increasing number of companies to show a statement of business purpose, which means going beyond the traditional mission to propose a proactive commitment to society.

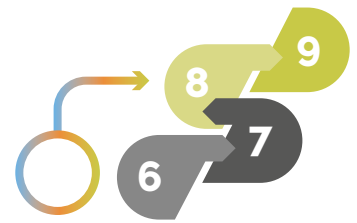
Selected good practices
Step 8 - Sense of business purpose



Environmental impact dimension

Waste prevention and management

- A zero-waste target has been set for all materials with relevant volumes. All departments have been invited to jointly find possible solutions.



Economic and organisational dimension

CSR strategy

- The Top Management is committed to leadership and a cross-cutting approach to CSR, with the development of CSR actions (supporting and supervising), and it encourages the participation of all business areas in the development of CSR, even where management is the responsibility of a department (people, communication, etc.).

Internal management

- There is a corporate purpose statement, a higher purpose that goes beyond the concept of corporate mission, and which is the core of a comprehensive and strategic CSR.

Sales, marketing and customer service

- The aim to satisfy needs is prioritised over the generation of needs in the value proposal.

Societal impact dimension

Adhesion to global agreements

- There is a firm commitment to the Universal Declaration of Human Rights, work is being done to incorporate the established principles and this is reflected in the CSR policy.

Potential employees

- The processes and procedures are periodically reviewed to ensure a commitment to the socially responsible recruitment of people and to integrate an ethical and equitable approach with the emerging sensitivities of society with reference to groups with difficulties in obtaining employment, especially due to origin, because of their potential and skills acquired in manual jobs.
- Best Place to Work Commitment as a company model.

Safeguarding of labour rights and working conditions

- In the event of a possible total or partial closure or relocation of a factory or part of the business, a closure plan has been addressed -or is planned to be addressed if it occurs- with sufficient advance notice and the participation of staff, local actors, experts and other stakeholders to study alternative or compensatory measures that offer satisfactory solutions for all parties and reduce the negative impacts as far as possible.

Creation of share value (step 9)

And continuing on the same level, we are going to look at the good practices related to shared value.

The creation of shared value allows the relationship with stakeholders to be furthered, in an evolution that goes from understanding expectations through dialogue, generation of trust through transparency, and that reaches its pinnacle with the achievement of value shared with them.

Parallel to what happened with the purpose, more and more companies in the furniture industry are setting themselves the challenge of creating shared value, in other words, both social and economic value, and value for all stakeholders. In a way, it is the corporate embodiment of what some international economic forums have called the transition from shareholder capitalism to stakeholder capitalism for the economy.

Selected good practices Step 9 - Creation of shared value



Environmental impact dimension

Collective action for the environment

- Work has been done with other actors in the industry to promote a joint initiative to establish environmental standards for the industry.

Support for awareness raising

- Participation in campaigns to raise awareness of stakeholders on the importance of protecting the environment through specific actions.

Supplier contracting

- There is collaboration with its suppliers and partners in projects to improve environmental aspects to reduce its environmental footprint, as a framework element in its long-term relationship with them.

Control of consumption of natural resources

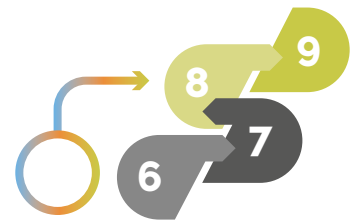
- Electricity consumption meters are used and provided for educational purposes to workers so that they can measure domestic consumption, improve savings and raise awareness of inefficiencies.

End of the use cycle

- There is a reverse logistics programme for the recovery of products or components at the end of their useful life to extend the useful life of the parts or components, and it facilitates the involvement of the customer or beneficiary in this process through specific tools and actions.

Amplified value

- There is corporate involvement in the definition of forestry management processes and specifically in reforestation processes to ensure that it is designed for sustainable commercial use (type of wood, location, transport, operating model, contribution to the social narrative, etc.).



Economic and organisational dimension

Responsible consumption

Responsible consumption is encouraged among customers:

- Customer awareness actions regarding the responsible use and consumption of its products and services,
- or on any other aspect related to the sustainability of the sector in which it operates,
- in addition, there is evidence of the actions carried out, their scope, objective and impacts achieved (e.g. they carry out or collaborate in awareness-raising events, campaigns on sustainable lifestyles or habits, etc.).

Relationship and involvement with suppliers

- Supplier CSR is promoted through awareness raising, capacity building and active engagement (e.g. sharing its model and values, anticipating future contract clauses and approval criteria, funding programmes for small supplier companies, etc.).

Societal impact dimension

Co-creations with the local community

- A value proposal is developed, created and offered jointly with other actors in the territory or outside it that contribute CSR values.

Development of shared resources with other entities in the territory

- The shared use of staff means of transport with other entities in the territory is encouraged.

Potential employees

- The creation of local employment by its subcontractors and supplier companies is valued.

Promotion of volunteering and social action


- Paid time is offered (some hours or days a year) to carry out volunteering activities both for management positions and for the rest of the staff (for example, training in occupational centres, provision of free services to disadvantaged groups, etc.).

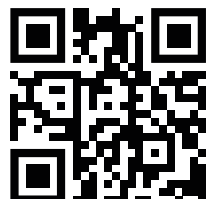
Selection and monitoring of suppliers

- Requirements are reviewed or established regarding the labour practices of outsourced service providers, such as compliance with all local legislation and regulations, or compliance with international standards on Human Rights and labour practices for employees and contractors.

Business case**Vepa (Netherlands)**

To undertake the hazard of plastics in the sea, rivers and lakes, the furniture manufacturer Vepa is partnering with Plastic Whale Foundation to do something to solve it, joining forces to turn a problem into a solution: Plastic Whale Circular Furniture by Vepa. Every year, thousands of people, businesses, tourists and kids roll-up their sleeves and take to the Amsterdam canals to come plastic fishing with Plastic Whale. They collect more than 40.000 PET bottles alone per year. The bottles are turned into flakes and fibers which are made into recycled PET felt used in our furniture. Together with Plastic Whale they have created beautiful furniture in the Netherlands. Besides using recycled PET bottles, Vepa also makes optimal use of other waste streams at their factory. Nothing goes to waste. At the end of a product's life, parts are reused and recycled to give it another lease of life.

 bit.ly/3FfwdOH



More good practices and Business cases
 furncsr.eu/D8-9

Skills needs to implement CSR & recommendations



CSR means that, as a company, you consider the possible effects of your activities on society and the environment. It is even broader: human rights, social and ethical issues, environmental issues and consumer interests.

If you aim to improve on the following points, you are already engaged in corporate social responsibility:

- People: the impact of your activities on people inside and outside your company;
- Profit: the creation of services that add value for society;
- Planet: the effects of your activities on the environment;

- Partnership: which partnerships can make us more resilient?
- Peace how to guarantee privacy and act fairly?

A framework has already been developed in which you can work, namely the SDGs. This can be your guide when developing a strategy around Corporate Social Responsibility. In September 2015, the Sustainable Development Goals were formally adopted by the UN General Assembly with the "Agenda 2030 for Sustainable Development". These goals reflect the three dimensions of sustainable development: economic, social, and environmental.

Skills needs to implement CSR

Through an online survey implemented in June 2022 among 51 experts, we've been looking for recommendations for Furniture Sector Stakeholders related to the knowledge and skills needed by employers and employees to successfully implement CSR and Shared Value practices. The results of this survey made it possible to identify the needs of new skills, competences, and knowledge for workers/employees within furniture companies.

To be complete, we included besides the workers/employees, also the management profiles.

All answers of the survey helped us to understand which kind of skills, competences, and knowledge is needed and which are the most important.

Following the online survey, in July 2022, we held an online workshop where we presented the first results and we had an open discussion with the 21 involved experts. This resulted in the following findings, that we present hereafter.

Skills needs for managers

While lots of companies do not have an explicit manager or manager's role for CSR, the experts agreed that CSR is not a separate function as a manager, but mostly an extra role for the managers. CSR is not bound to one specific department in a company, but it is an issue for all departments and all groups of managers and employees. This means that CSR involves Research and development (design), human resources and planning, marketing, quality control, but also customer service, purchasing, production and performance, in short, it concerns each and everyone in all departments of the company.

Though 65% of the experts said that the main role for CSR should be taken up by someone with a universal degree, the other 35% pointed out that the degree and level is not the main concern. It must be taken up by someone who wants to do this, who is driven by the values of CSR and Shared Value, whether or not this manager has a bachelor's degree or another.

Hereby the 10 most important skills, knowledge and competencies for managers, to implement CSR:

1. Corporate social responsibility
2. Promote environmental awareness
3. Shape corporate culture
4. Monitor social impact
5. Promote innovation
6. Establish collaborative relations
7. Advise on sustainable management policies
8. Manage relationships with stakeholders
9. Motivate and develop staff
10. Apply change management.

We know CSR becomes more and more important and will be integrated in (some) management trainings, but for those who left the school banks before 2022, our experts recommend some extra studies and training.

These trainings or studies should consider 5 main domains, that have a big impact on CSR. These domains are:

1. Circular economy
2. Strategy
3. Communication
4. Reporting on SDG's
5. CSR in R&D / design / innovation

But we also see the need to integrate some other aspects into these trainings and studies. We think about:

- Change
- Ethics
- (multi-cultural) Teamwork
- A vision on the future of work
- And social aspects and social entrepreneurship

If these domains and aspects are integrated in the offer of trainings and studies, the 10 mentioned, most important SKC's for managers to implement CSR, should be covered.

The demanded training offers for managers can be specific on the before mentioned CSR topics.

We found that there is really a need for such an offer of training and/or study programs, that should be taken up by external partners and training organisations. Be-

sides a formal training program, there is also an interest of offering an additional coaching program, linked to the training programs.

One of the main triggers to participate or not is the modularity of the offer. If the training content is based upon a modular concept, with comprehensible bits in short training durations (for example, between 8 and 40h, depending on the topic).

Skills needs for workers and employees

To implement CSR in a furniture company, we do not only need the (top) management, but we also need the involvement of all workers and employees.

For this group, some of these (new) skills needs concerning CSR will be integrated in their technical skills' sets. To fully implement CSR in the whole company or organization, we found that the following 10 transversal skills, knowledge and competencies for workers and employees are equally important to implement CSR:

1. Following an ethical code of conduct
2. Taking a proactive approach
3. Thinking creatively and innovatively
4. Collaborating in (multi-cultural) teams and Demonstrating the willingness to learn (lifelong learning)
5. Maintaining a positive attitude
6. Communicating
7. Supporting others
8. Applying environmental skills & competencies
9. Processing information, ideas and concepts.

The workers and employees of our furniture companies have specific training needs for CSR and more specifically on the themes of environmental impact, societal impact, economical and organisational impact.

To be successful, such a training offer should be offered as in-company trainings, where there is the time and the possibility to (partly) adapt the content to the situation in that specific company. Workers and employees are probably less keen to follow external training modules.

Concerning the duration of the training concept, it should be divided in different independent modules,

that don't take up too much time (short, in function to the content/theme) and adapted for the target group (workers vs employees). We would like to point out that the training content of the modules for managers are in fact different to these trainings for employees, where the needed skills, knowledge and competencies to implement CSR should be (more) integrated or embedded in other technical skills trainings.

These trainings should consider the following 4 main domains of transversal skills, knowledge and competences, that have a big impact on CSR. These domains are:

1. Thinking skills and competences (including information processing)
2. Life skills and competences (including environmental skills)
3. Self-management skills and competences (including proactivity, positivity and learning willingness)
4. Social and communication skills and competences (including teamwork and ethical code of conduct)

Within these 4 domains, the 10 defined transversal skills, knowledge and competencies can be taken up.

We would also like to state here some additional comments:

To raise more awareness, to build a new mindset and culture of CSR and Shared Value, we can encourage workers and employees to listen to their children, for comments and ideas. We saw the last years that our youngsters take up a leading role concerning the protesting on climate change. They might not have the solutions, but they do have the necessary critical mindset to ask the right questions.

We think that there should be given more attention to social & environmental impact in education. This can be in specific lessons, but might also be integrated in other domains, such as civil citizenship, philosophy, etc.

Workers and employees (as also employers and entrepreneurs) can also consider in their behaviour the local vs global market, local businesses vs big international concerns, buying local, regional, national, vs online buying from international, non-European companies, etc.

To implement CSR, a bottom-up and pro-active attitude, cross-functional, interdepartmental and diverse cooperation is a good approach, to complement the top-down initiatives. Therefore, we need workforce with a lot of enthusiasm, positivism, and motivation.

Besides formal training and coaching initiatives, a continuous input can be gathered through (yearly) refresher courses on different, technical, and non-technical themes. We encourage networking and sharing experiences with other companies, to develop an open library on CSR related themes.

In CSR, holistic thinking is a must, and a focus on key skills can help to hold on to the (pre-)defined targets.

Detailed results of the survey

Skills, knowledge, and competencies for managers to implement CSR (%) Scale 0 - 6

Theme	≥5	4	≤3
Assume responsibility for the management of a business	62	24	14
Apply change management	74	22	4
Advise on sustainable management policies	78	14	8
Business process modelling	45	37	18
Design thinking	54	22	24
Manage financial risk	47	20	33
Marketing management	29	41	30
Monitor social impact	82	16	2
Organisational resilience	66	16	16
Perform business analysis	55	29	16
Promote environmental awareness	86	8	6
Promote innovation	82	16	2
Promote organisational communication	72	16	12

Theme	≥5	4	≤3
Supply chain management	62	28	10
Promote sustainable energy	70	24	6
Corporate social responsibility	86	10	4
Participatory decision-making	61	33	6
Create social alliances	61	31	8
Establish collaborative relations	80	18	2
Manage relationships with stakeholders	76	18	6
Develop professional network	49	41	10
Motivate and develop staff	76	18	6
Shape corporate culture	84	12	4
Shape organisational teams based on competencies	59	35	6
Show intercultural awareness	55	35	10

Transversal skills, knowledge and competencies for workers / employees to implement CSR (%) Scale 0 - 6

Theme	≥5	4	≤3
Core skills and competences			
• Mastering languages	10	18	71
• Working with numbers and measures	24	24	51
• Working with digital devices and applications	45	20	35
Thinking skills and competences			
• Processing information, ideas and concepts	73	22	4
• Planning and organising	63	20	16
• Dealing with problems	61	31	8
• Thinking creatively and innovatively	88	8	4
Physical and manual skills and competences			
• Manipulating & controlling objects & equipment	14	27	59
• Responding to physical circumstances	16	37	47

Theme	≥5	4	≤3
Life skills and competences			
• Applying health related skills and competences	55	22	22
• Applying environmental skills and competences	78	12	10
• Applying civic skills and competences	69	14	16
• Applying cultural skills and competences	67	20	12
• Applying entrepreneurial and financial s &c	53	37	10
• Applying general knowledge	53	20	27
• Use online conventions of netiquette	29	22	49
Self-management skills and competences			
• Working efficiently	61	29	10
• Taking a proactive approach	90	10	0
• Maintaining a positive attitude	76	18	6
• Demonstrating willingness to learn	86	6	8
Social and communication skills and competences			
• Communicating	80	18	2
• Supporting others	76	20	4
• Collaborating in teams and networks	86	10	4
• Leading others	57	20	22
• Following ethical code of conduct	90	8	2

Focus on talent management

In order to implement at full a CSR strategy in your company, one should focus on talent.

Employee development and competence development is the process of acquiring new abilities needed to perform certain actions in a specific context.

When Corporate Social Responsibility is the context, it means there's a change within the company, that demands other and new skills, competences and knowledge from the entrepreneurs, the managers and the employees and workforce involved in these companies. We developed the defined skills needs earlier in this chapter.

CSR and Shared Value require an understanding of sustainable use of natural resources and careful management of people in the context of organised labour. Managers and employees must learn to see the consequences of their actions in a larger context, e.g. within the community in which they work, the future of this community, but also outside these local boundaries.

A company is only as strong as its people.

Most companies still take too little action to prepare for the (near) future. Multiple generations are at work in the workplace, there is the increasing ageing population and the economic context that is not getting any easier. The needs and requirements of employees and employers are changing. Companies often do not consider diversity in the workplace as a priority.

To motivate and help furniture companies to tackle these issues structurally, but also to encourage the companies of the furniture sector to focus more on talent, we present here some recommendations.

Competence development always results in a win-win situation. The individual employee, the team and the organisation, they all benefit. Lifelong learning and keeping up with new trends and developments (including CSR) is a must in our contemporary society and in

extension also in our furniture companies. Studies show that investing in competence development makes employees more loyal to the company. This can help to tackle the difficulties of furniture companies to retain their best talents.

With these recommendations, we want to motivate and help furniture companies to tackle these issues structurally, but also to encourage the companies of the furniture sector to focus more on talent. Studies show that investing in competence development makes employees more loyal to the company.

With these recommendations, we want to support furniture companies investing in CSR and Shared Value to develop a good culture and working atmosphere and – among other things – also on training and motivation. It turns out that competencies are still often a stumbling block in finding the right people. Companies forget to tap into the potential and talent of people from disadvantaged groups or give workers and employees more responsibility.

In a socially responsible company, the aim is to put more emphasis on talent, skills and competencies rather than on CVs and diplomas. The final aim is, as well for the company as for the workers and employees to build quality careers, that support the quality of the companies, today and tomorrow.

But how can skills, competencies and knowledge, in short, how can talent be developed?

In the following paragraph, we go deeper into some specific recommendations, that might interest entrepreneurs or managers from furniture companies, but also their HR department (human resources) or HRD department (human resources development).

A person learns and develops in different ways

According to learning psychologist David A. Kolb, a person goes through a four-step process each time. Here, the learning activity and not the learning material is central. The learning cycle according to Kolb is a step-by-step process in which all stages must be gone through. Traditionally, the Experiential Learning Cycle of Kolb's model contains the following stages:

1. Concrete experience
2. Reflective observation
3. Abstract conceptualization
4. Active experimentation

Though these phases are numbered, Kolb's Model is a cycle where learners can start and end at any phase.

A personal interpretation of Kolb's Learning Cycles to implement CSR and Shared Value

- Concrete experience: the concept of CSR and Shared Value

In the Concrete experience phase, that we can see as the discovering phase, the learner experiences for the first time the concept of CSR and Shared Value. He/she learns what the concept of CSR means. This can be through watching a video, attending a formal external training session, through internal discussions and/or interactions with colleagues, managers, or stakeholders.

At this stage, CSR is a new concept creating a need to learn more about. The concept of CSR becomes the start of a learning cycle and where the process of learning begins.

- Reflective observation: reflecting on CSR and Shared Value

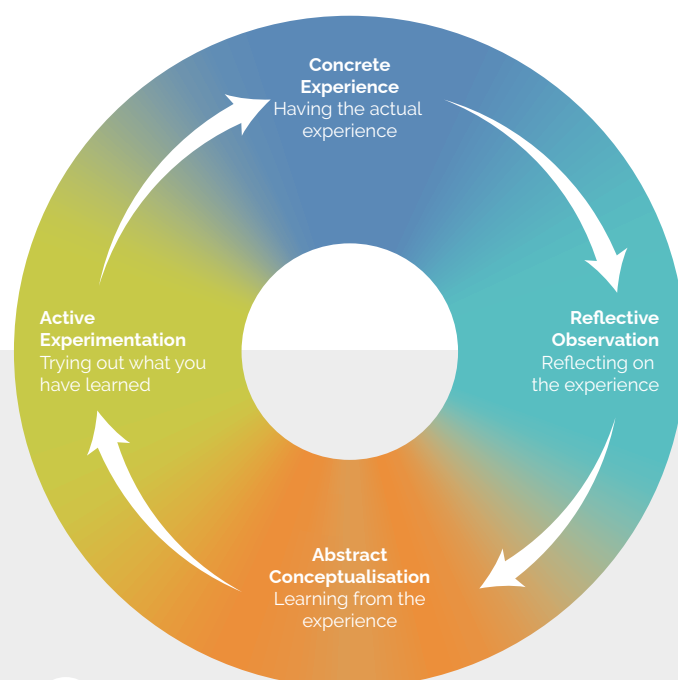
Once the learner gains new knowledge, new skills, the next step is to reconcile that knowledge with their existing view and how that knowledge can

be used in practice. It involves reflecting on the concept of CSR, reviewing what's missing to start implementing (parts) of CSR, and planning how to integrate this (new) concept of CSR in real situations, in the real working environment.

This phase can be implemented in a training module by processing and debriefing after the introduction of the concepts of CSR and Shared Value. This gives space to synthesize the acquired knowledge and create a plan of action.

- Abstract conceptualization: experiential learning phase in a controlled environment

While all phases of the cycle are necessary, this phase of abstract conceptualisation is the most important. This is where one learns from the concrete experience, where the experiential learning happens. It is the phase that helps the learning stick and shows where knowledge gaps are.



In our case, this is probably the most critical part of the entire process of implementing CSR. Therefore, in this phase, learners should be allowed to fail in a controlled environment, through scenario learning or another form of immersive learning, where the learner can really experience what CSR and Shared Value means in real life, in the real working situation.

- Active experimentation: try out and learn on CSR

In the Abstract conceptualization phase, the learner reflects in order to generate new ideas or modifications to what they have learned from their initial experience. In this phase, the learner reflects on the experience they had in the previous phase, and he/she needs to reflect if they need to learn more before starting the implementation in real life. The decision makes whether or not the learning cycle continues (starts again). This reflection can be done in an unstructured, independent way (by encouraging learners to spend time thinking alone), in a structured and independent way (through the use of writing their experience down in an article), or in a structured and social way (through things like coaching or debriefing discussions). Although the three possibilities are equally valid, in our example on CSR and Shared Value, one might prefer the structured and social way, where the reflection is immediately tested with a coach, a colleague, a manager or any other stakeholder in CSR and Shared Value.

In addition to the learning cycles, Kolb has also developed a theory of 4 learning styles.

The Kolb's learning styles are:

- Diverging (feeling and watching),
- Assimilating (watching and thinking),
- Converging (doing and thinking), and
- Accommodating (doing and feeling).

In Kolb's theory, people have a tendency to have one of these four distinct styles, which impacts the way they learn. But we believe that the best way to learn something is to have a holistic, well-rounded learning experience, because people do not only learn in these four ways.

Kolb's model can help our furniture companies to improve the learning and training processes in our

companies. The Experiential Learning Cycle shows how important it is to view learning as a process. Because people rarely learn something after a single exposure, it's vital that companies ditch the "one and done" approach to training and adopt a more process-focused approach. A constant cycle of learning opportunities for the workers and employees is what will make them, and by proxy the organization, the most successful.

What are the educational Implications of Kolb's learning cycle?

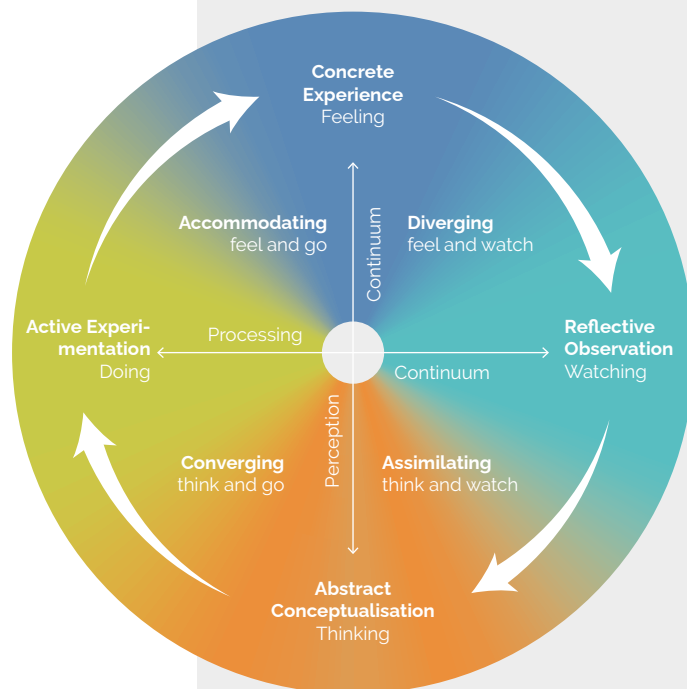
On structural-learning.com is explained that David Kolb's 4 learning cycles and learning dimensions can be used to apply new instructional techniques, according to the learners' learning style.

1. It allows trainers and teachers to target specific learning outcomes for the learners.
2. It enables to design exercises and instructional techniques that allow a learner to effectively understand the information in formal training situations.
3. It helps teachers to personalise any instructional techniques intervention for learners in line with Kolb's four stages of the experiential learning cycle.

By offering some distinct learning styles initiatives and approaches, trainers and teachers can improve the chances of the learners to assimilate the learning content effectively and allow them to create ideas that they might have ignored, if the learning was carried out differently.

It is essential to keep the learners engaged through the whole learning cycle and to add activities to reveal each learner's preferred style. Therefore, it is suggested to provide the learners with a wide range of learning experiences. By doing so, trainers and teachers can help the learners to become more versatile and adaptable.

Modularisation of the learning content is also a possible answer to keep learners engaged through the whole learning module. Through microlearning and short(er) learning bits, the attention span is more assured and thorough reflection and ideation is stimulated.



Representation of Kolb's four learning styles - own interpretation
(Source: structural-learning.com)

14

The rewarding of competencies and talents

Rewarding competences and talents gives employees an extra incentive to work on their competences and talents, because they receive appreciation for the time and energy they put into competence development, and because they are seen as added value for the company.

There are various reward options.

When the right competences and talents are developed, then performance improves, and the worker/employee can be rewarded accordingly. When the worker/employee achieves a certain level of a useful competence, he/she retains that skill, making the benefit to the company long-lasting. The extra opportunities that a company offers to the worker/employee to develop his/her competences and talents can also be the reward in itself. A recognised or company-specific certificate of acquired competences not only rewards the efforts of the employee, it also increases his/her chances on the broader labour market. Remember that studies show that investing in training makes employees more loyal to the company.

When investing in talents, in competence development and accordingly in rewarding these, the reward policy can serve several purposes: increase the employees' motivation, increase their performance and increase the companies' performance. The reward method should be in line with the organisation's strategy and

culture. Are you striving for an innovative company? Then reward the employees' innovative ideas. In this study, we focused on CSR and Shared Value, so rewards should be in line with the CSR principles. Reward not only performance, but also the way in which performance is achieved. Communicate remuneration policy transparently. As a furniture company, investing in CSR and Shared Value and in competence development, rewards should also include non-financial benefits, growth opportunities or training support through coaching.

To fully implement CSR and Shared Value skills development, the company can set up development plans: strategic training plans indicates which training module should take place, when and how they contribute to achieve the CSR objectives. These development plans can be at organisational level or can be personalised, then it becomes a Personal Development Plan (PDP), which can be translated into a concrete Personal Action Plan (PAP).

With these recommendations in mind, we strongly invite you to start with these Personal Action Plans, so CSR and Shared Value can be implemented successfully in your company!

Annexes



FURNCSR
well-being and competitiveness

This annex presents those good practices and business cases for the furniture sector that were identified by project team and external experts and validated by more than 50 experts through the FurnCSR survey exercise and the experts workshop.

They are presented following the structure of the FurnCSR Business CANVAS for each of the 11 operational business blocks.



Employees
furncsr.eu/B1



Governance and structure
furncsr.eu/B2



Key resources
furncsr.eu/B3



Activities and processes
furncsr.eu/B4



Supply chain and partners
furncsr.eu/B5



Value proposition
furncsr.eu/B6



Customers and beneficiaries
furncsr.eu/B7



Stakeholders
furncsr.eu/B8



Relationship spaces
furncsr.eu/B9



Costs
furncsr.eu/B10



Value return
furncsr.eu/B11



For the elaboration of this CSR guide for the furniture sector, we have analyzed and included varying specifications related to the scope, content and meaning

of CSR, and then submitted them for assessment and validation by experts in the sector.

These specifications are, mainly, the following:

Sustainable development Goals (SDGs)	un.org/sustainabledevelopment/	Initiative sponsored in 2015 by the UN to promote a total of 17 principles and 169 goals by 2030 among governments, companies, entities, non-profit organizations and citizens in general.
UN Global Compact	unglobalcompact.org/	A group of 10 principles that the UN promoted in 1999 to facilitate the involvement of businesses in the fulfillment of said principles.
Global Reporting Initiative (GRI) Standards	globalreporting.org/	Independent international initiative that defines the benchmarks of the various areas of the CSR. It aims to facilitate the development of memories of sustainability and the comparison among businesses and organizations that report.
SGE 21	foretica.org/sge21/	The first certifiable standards of management of the CSR, sponsored since 1999 by the independent Spanish entity Forética
B Corp & IRIS+	bcorporation.eu/	IRIS is a set of management benchmarks and proposals of the CSR, that form the base of the B Corp certification for the measurement of the social impact made by 'Businesses with purpose'.
ISO 26000	iso.org/iso-26000-social-responsibility.html	Non certifiable International standard of ISO that defines the CSR and its various areas and scope
Directive 2014/95/EU of the European parliament and the commission from 22 October 2014	eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX-3A32014L0095	Said directive and, in particular, the preliminary work for its later modification, was the starting point for the development of the common regulatory framework in all of the EU, particularly in that which concerns transparency and the obligation to accompany financial reports with a measurement of social and environmental performance

In order to ensure that the key project outputs will be useful and provide concrete guidelines to the different stakeholders of the furniture sector and to those civil servants and policy-makers interested in the field, a validation process involving several experts was implemented by the partners under the guide of AMBIT. The validation process followed these steps:

1. A first draft list of CSR good practices was revised by the six FurnCSR experts. The fields of expertise

of these six experts were: CSR, Circular Economy, VET, CSR for human resources, furniture companies internal and production processes and the external strategic processes of companies. The multidisciplinary and complementarity of these experts allowed us to validate the first draft from an overarching perspective.

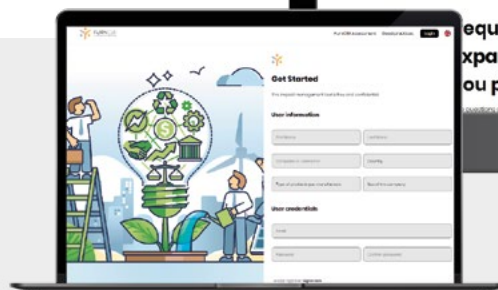
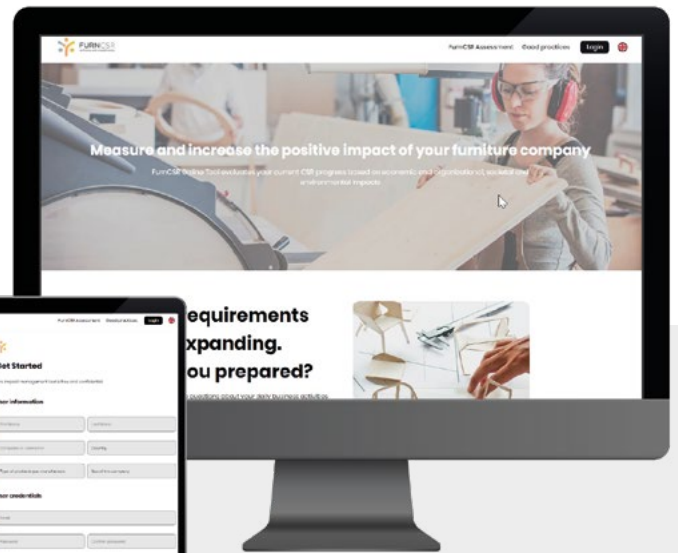
2. Based on the first step outcomes, we developed a draft version of the guide and a new selection

of good practices. Through an online survey and related exercise, we involved 51 experts from the sector with different and complementary expertise to evaluate and validate the two drafts outputs. They were required to rate the relevance of all CSR good practices, but also to provide inputs to improve them and to suggest relevant business cases related to each of the good practices. They were also required to answer an online survey regarding skills, knowledge and competences needed by employers and employees to successfully implement CSR practices, the outcomes of which were also used to prepare the Recommendations section of this guide. The results of these exercises were analysed and used to prepare a further version of the guide and of the good practices database.

3. The latest versions of these documents were sent to 21 experts that were invited to participate in the FurnCSR experts' workshop, where the survey outcomes and the new documents were presented and discussed. The experts involved covered several complementary fields of furniture sector expertise which were the same ones covered in the survey, in details: CSR practices, Circular Economy, sustainability and ecodesign, VET, CSR specific for human resources, the internal and production processes of furniture companies as well as their external strategic processes. The outcomes of the workshop were used to prepare the latest version of this guide.

Measure and increase the positive impact of your furniture company. With FurnCSR Online Tool you will be able to evaluate your current Corporate Social Responsibility (CSR) progress based on economic and organizational, societal and environmental impacts.

assessment.furncsr.eu

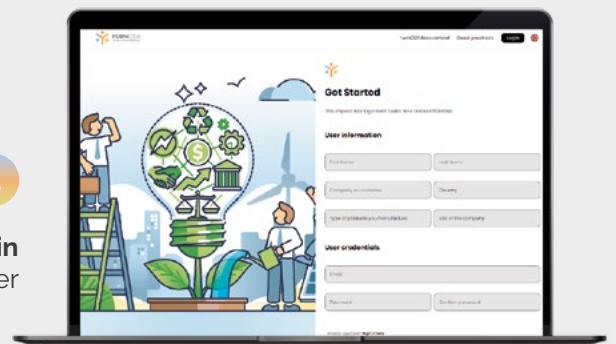


The tool in 6 steps:

Follow these steps to start the self-evaluation process and take advantage of FurnCSR Online Tool content and results.

1

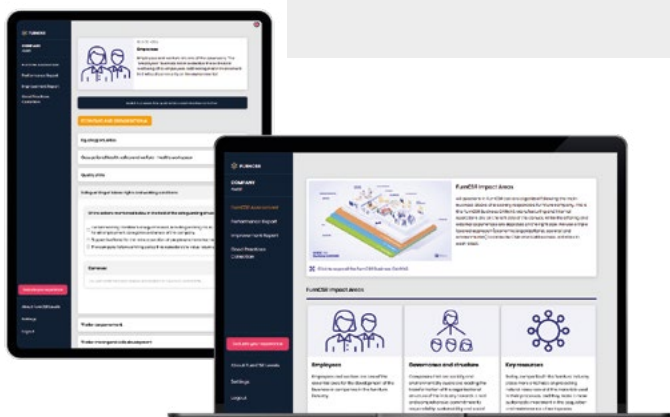
Sign up & Sign in
assessment.furncsr.eu/register

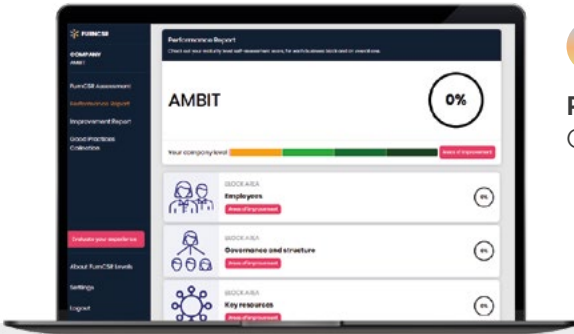


2

FurnCSR Assessment

Answer the questions about your daily business activities according to main impact standards.





3

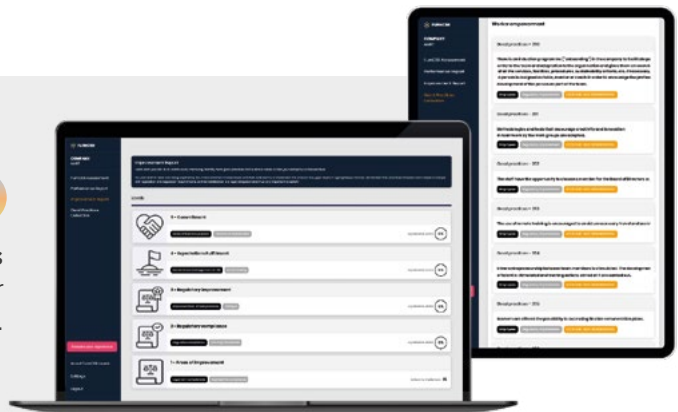
Performance Report

Get your maturity level self-assessment score.

4

Improvement Report / good practices

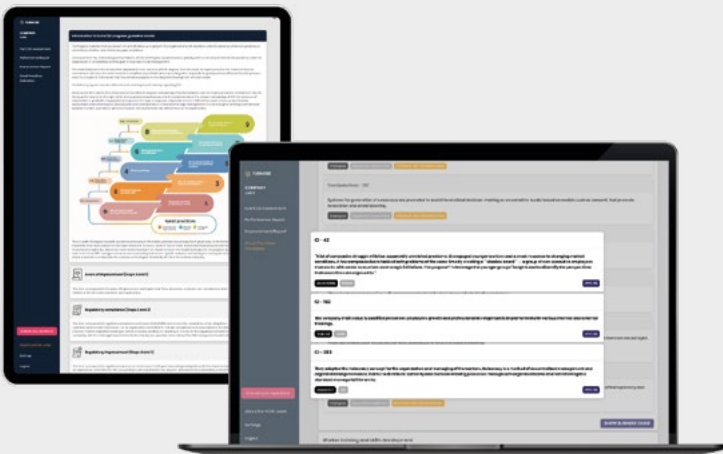
Identify good practices to take your company to the next level.



5

Improvement Report / business cases

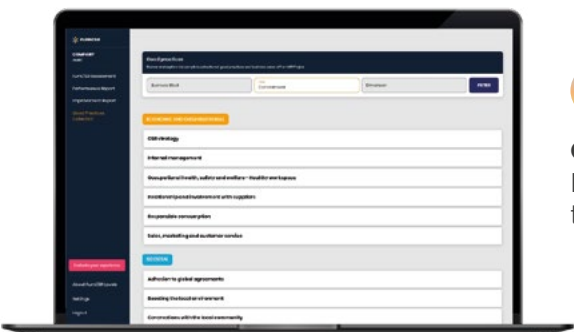
Learn from real practical examples from the furniture sector to continuously increase your positive impact.



6

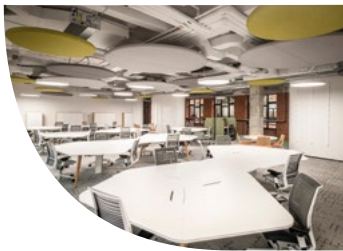
Good Practices Collection

Browse and explore the complete collection of good practices and business cases.



We have a great scope for improving, and this tool offers us the possibility to take inspiration from other companies and their good practices

David Gay Esteban, Spain



▶ Check the Absotec testimonial



absorcionacustica.com

Acoustic absorption, specialize in eliminating reverberation and interior noise in spaces

We should focus more on CSR, especially on the aspects related to the workplace

Mihály Ráncsik, Hungary



▶ Check the Árkossy Bútor Kft. testimonial



arkossy.hu

Furniture. We are a family enterprise, focused on the design and manufacturing of unique furniture

We have now a broader picture of what CSR means and of the instruments to implement it

Laura Balint, Romania



▶ Check the antares testimonial



antaresinternational.eu

Furniture/Office Chairs We are one of the largest manufacturers of office chairs in Central and Eastern Europe

There is a lot of work to do but things could be easier than expected!

Carlo Municchi, Italy



CONCRETA

concretacucine.it

Kitchen We are rooted in the colours, nature and warmth of Tuscany, where the company was founded and still operates today

It was exciting to get a comprehensive analysis of the current situation of our CSR progress

Matej Fegus, Slovenia



donar

donar.si

Office / Public spaces. We are following three simple principles to create a strategy that aim to implement circular economy models: environmental awareness, social impact and education of our customers.

We better identified the essentials for the company to commit with their own social and environmental purpose

Alba Obiols, Spain



▶ Check the Kave Home testimonial

Kave Home

kavehome.com

Furniture We're working hard to become the industry leader in the furniture, design, and decoration industry. Our obsession? To perfect every detail.

We never stop working for the constant improvement of company's systems to reduce the negative impact of our activities

Ignacio Sanjuan, Spain



▶ Check the Gancedo testimonial

gancedo

gancedo.com

Soft furnishing. Since 1945, we have designed, produced, manufactured and marketed fabrics, wallpapers, rugs, curtains and much more in the field of soft furnishing.

We should re-think the CSR policy of our company, based on the outcomes of our self-evaluation

Mireia Cervera, Spain



▶ Check the Kintsugi Strategy testimonial



kintsugistrategy.com

Furnishings. All our products are hand crafted at the highest quality and at a fair cost. We produce handcrafted products with unique differences revealing how they have been made.

There are numerous CSR aspects that are clearly useful for our progress, but they are not so obvious and should be discussed and implemented asap

Mitko Gatev, Bulgaria



▶ Check the Dragi testimonial

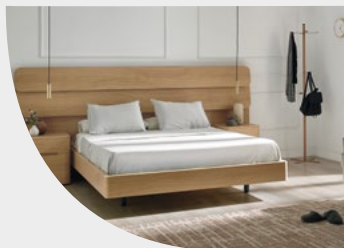


🌐 dragi.bg

Furniture / Office / Kids. We impose a new and different vision in the production of furniture by offering unique products under the trademark DRAGI.

This tool has opened a wide horizon of actions and measures to undertake and implement in our company

Sara Forné, Spain



▶ Check the Mobenia testimonial



🌐 mobenia.com

Furniture. We work together with Mediterranean designers, making an effort to understand and respond to people's needs. We like to know how they want to live and what their homes and habits are like.

We have now the perception of the whole complexity of CSR

Zeno Avenanti, Italy

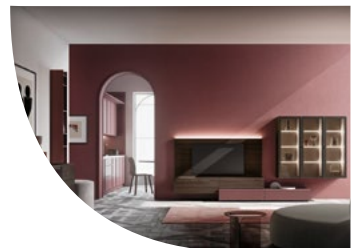


🌐 mobiliavenanti.it

Furniture / Kitchen. Seven generations of craftsmen write the milestones of our company. Nearly 150 years of love for wood have imprinted our family with a history of quality.

There is still a lot of work to do to achieve the inspiring goal of the CSR strategy!

Iacopo Galli, Italy



▶ Check the Mobilificio Santa Lucia testimonial



🌐 santaluciamobili.it

Furniture. Over the years, we have grown in size and in experience to become a leading company in the furniture sector for living rooms, bedrooms, furnishings and accessories. Our mission is to design and manufacture quality, designer pieces of furniture that tell the story of your home.

Improving CSR within the companies is necessary for a better future

David Circuns, Spain



▶ Check the Planning Sisplamo testimonial



Planning Sisplamo

planningsisplamo.com

Furnishing/Office. We defend our values and believe in them. For this reason, together with the experience of 50 years, we produce and distribute equipment and office accessories, communities, both nationally and internationally.

Now, we clearly understand which are the main areas of the company we should focus on to improve our CSR

Valeria Giacomozzi, Italy



▶ Check the Tooy testimonial

TOOY

tooy.it

Lighting. Inspired by the idea of creating highly propoitive products in the decorative lighting panorama, we offer a variety of lighting types, combining materials and finishes chosen with a keen eye to current trends.

Companies were supported in the process by AMBIT, FLA and the following entities:



BBCWFI

Bulgarian Branch Chamber of Woodworking and Furniture Industry

CLUSTER FVG

LEGNO ARREDO CASA



COSMOB

TECHNOLOGICAL CENTER



Fabunio

Hungarian Wood and Furniture Union

This tool allowed us to make a complete analysis of our CSR level, easily and fairly quickly. Results will facilitate to design and set up an action plan to improve our company CSR

Arthur Raunicher, France



PROMEDIF
CLIC CLAC LOCK

promedif.fr

Furniture / School. We manufacture a wide range of lockers, cabinets, and metal furniture to meet the needs of different sectors: industry, office, hospital, community, catering.



Introduction

The aim of this survey was to collect feedbacks from the Companies that joined the FurnCSR pilot exercise and for the first time tested the FurnCSR online self-assessment tool.

This action was part of the Pilot Phase and was supported by different Associations and Clusters of the wood and furniture sector across Europe. We want to thank them for their contribution and supporting us during this important step of the project.

These entities are:

- 🌐 BKDMP - Bulgarian Branch Chamber of Woodworking and Furniture Industry - Bulgaria
- 🌐 Cluster Legno Arredo Casa FVG - Italy
- 🌐 Cosmob - Italy
- 🌐 Did (Interior Design District) Toscana - Italy
- 🌐 Fabunio - Hungarian Furniture Association - Hungary
- 🌐 IPRA/MEDEF (Auvergne Rhone Alpes) - France
- 🌐 Transylvanian Furniture Cluster (TFC) - Romania
- 🌐 WIC - Wood Industry Cluster - Slovenia

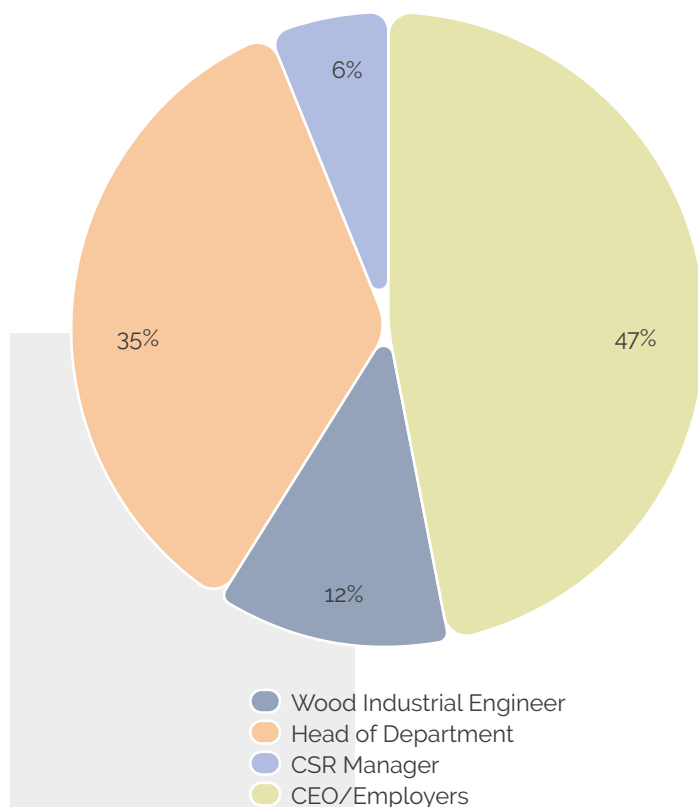
The questionnaire was composed of 3 sections:

- General experience with the tool
- Focus on the questions
- Results obtained through the FurnsCSR online tool

The questionnaire was completed by 17 companies from different countries across Europe.

The respondents were part of these categories: CEO/Employers; CSR Manager; Head of Department (Marketing, Selling, Manufacturing...); Wood Industrial Engineer.

The entirety of the respondents is composed as follow:



Only 6 on 17 companies have a person dealing with CSR issues: among them, only 2 have a CSR Manager, while in the other ones the responsible is the General Manager or other figures dealing with the branding/marketing. 11 companies do not have a responsible for their CSR strategy.

Type of professionals represented

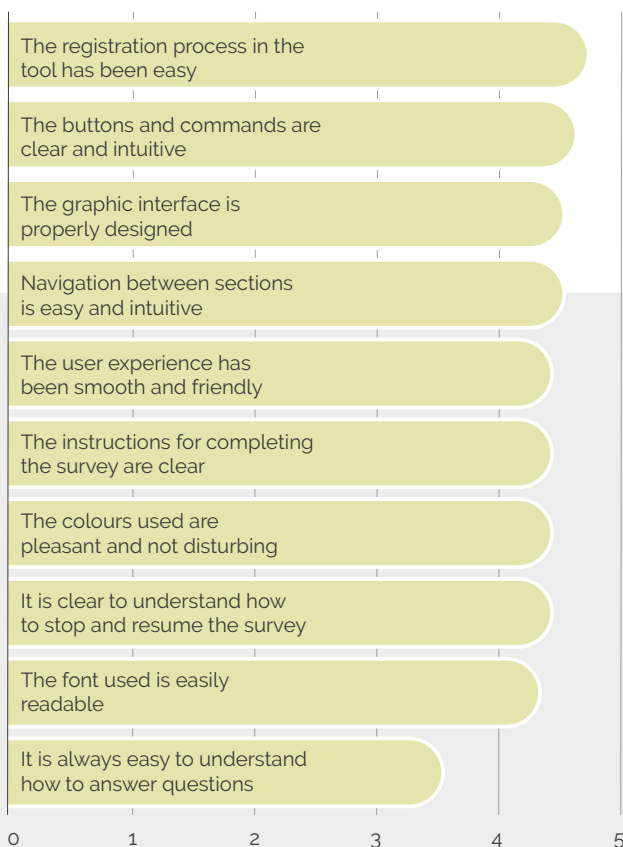
1

Section 1 - General experience with the FurnCSR tool

Respondents were asked to rate from 1 to 5 (being 1 the lowest and 5 the highest score) different aspects and functionalities of the tool.

Respondents found the registration process in the tool, the buttons and commands and the graphic interface as the most pleasant and easily to use aspects. The less appreciated aspect is the understandability of how to answer questions.

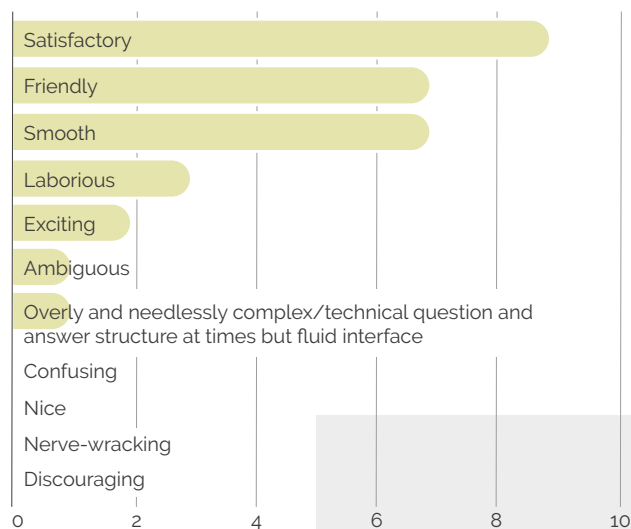
Find below the graphic representation of the ratings:



They were then asked to choose among 10 adjectives to describe their experience with the tool.

2 Evaluation of interface and general experience

The 3 most rated adjectives are: **Satisfactory**, **Friendly** and **Smooth**. Nobody found it discouraging, nerve-wracking or confusing. A person described it as "Overly and needlessly complex/technical question and answer structure at times, but fluid interface".



Respondents were invited to share suggestions on how to improve the general experience with the FurnCSR tool.

In synthesis, they suggested: to simplify the questions, or to add some more explanations to help the respondents (some questions were considered too technical); to shorten some question that are not easily readable; to translate the tool also to other languages, so to spread it more easily.

Adjectives to describe the experience

3

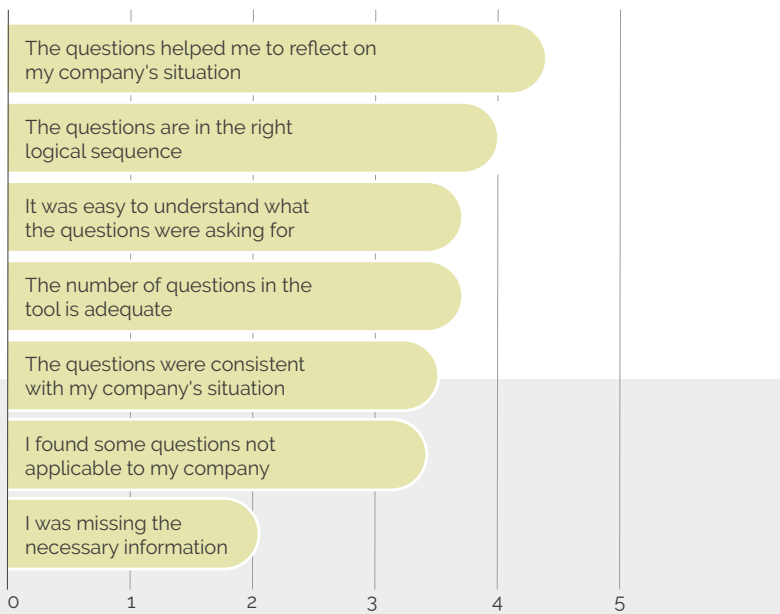
Section 2 - Questions answered during the use of the FurnCSR tool

Respondents were asked to rate from 1 to 5 the characteristics of the questions of the online tool.

The 3 highest scores were given to *"The questions helped me to reflect on my company's situation"*, *"The questions are in the right logical sequence"* and *"It was easy to understand what the questions were asking for"*.

As for the answers to the question *"I found some questions not applicable to my company"*, results made clear that not all the questions were easily applicable to all the sectors of the involved companies.

Some of the respondents added the following comments to the questions, that can be summarized as follows: the questionnaire was useful to help the companies to better understand what CSR is in concrete and which actions can be done to activate it or improve it; the questionnaire was very long and the deadline was strict, so it didn't allow a proper confrontation inside the different offices of the companies, however it was helpful to stimulate a reflection within the companies.



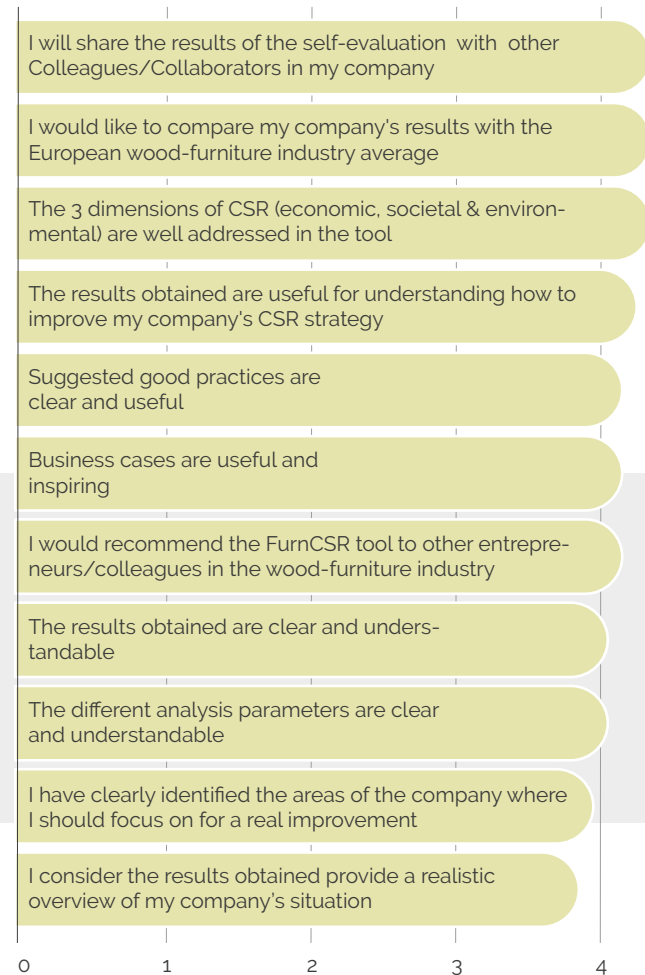
4 Characteristics of the questions answered

Section 3 - Results obtained through the FurnCSR online tool.

Respondents were asked to rate from 1 to 5 different statements concerning the results of the evaluation process and their usefulness, but also the tool parameters, CSR dimensions, good practices, business cases and how they will use the results.

The most important 3 results are: *"I will share the results of the self-evaluation with other Colleagues/Collaborators in my company"; "I would like to compare my company's results with the European wood-furniture industry average"; "The 3 dimensions of CSR (economic, societal & environmental) are well addressed in the tool".*

Below the graphic representation of the rating of the results.



As a conclusion of the questionnaire, respondents were asked to give feedback about the "lessons learnt" thanks to the FurnCSR tool.

The main conclusions are that the tool is very useful to understand what CSR means in concrete, and to deepen the knowledge of some aspects of it: in this sense, the tool helps the companies to become aware of the less considered aspects of CSR and to gain knowledge about what can be improved and how (*"the tool opened a wide horizon of actions and measures to implement in my company"*). Another comment stressed CSR is essential not only for the companies, but for the future of the society and the environment: it gives you a higher purpose to commit in improving such measures in your own company. The technical language used to talk about CSR can be discouraging above all for those small and medium companies that don't have a CSR manager exclusively dedicated to that.

It would be useful to add to the tool also the national guidelines for companies, and to re-think the tool also for the companies specialized in consultancy and processes (beyond the companies focused on selling products).

5 Results obtained from the use of the FurnCSR tool



FURNCSR
well-being and competitiveness