The Role Of Grenelle II In Corporate Social Responsibility Integrated Reporting

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Abstract: *There is in the paper, the analysis of the Grenelle II act from Corporate Social Responsibility reporting point of view. France has long been an important global champion of corporate sustainability reporting. While this trend has advanced the integration of CSR into business practices, the increasing number of regulations has also made it more complicated and costly for international companies to create reports that fulfill the differing requirements of each foreign law. The Grenelle 2 law adopted in July 2010, implements the Grenelle 1 goals. It sets specific objectives, strategic, incentives and regulations. This Act aims at forcing companies to progress in reporting their environmental and social information: there is no sanction (such as fines), requirements are on a "comply or explain" basis and the implementation is progressive. The main advantage of such an Grenelle II Act is a beginning and will have to be rewritten and improved, taking into account the international movement – is to shift minds regarding CSR. CSR and extra-financial information has nothing to do with communication anymore: it is clearly a strategic and management process, facilitated by the reporting process.*

Key words: CRS, Corporate Social Responsibility reporting, Corporate Social Responsibility indicators, Grenelle

1.Introduction

Nowadays, entrepreneurs, hoping to meet the growing demand, should feel responsible for the methods and results of their operations (Hąbek 2008). To do this, they must in his business concentrate not only on the purely business - the company's profit, but also to determine the impact of they business on society (Wolniak and Drzewowska 2009; Wolniak and Sędek 2009; Wolniak 2013). The problem is not only the implementation of the principles and requirements of corporate social responsibility in the organization, but also a matter of measuring the extent to which the organization is involved in the issues. To do this particular organization should to use appropriate indicators to measure the level organization's engagement into corporate social responsibility. For such a comparison would make sense, the data must be compatible and complete. Achieving this requires the creation of reporting systems activities in the field of corporate social responsibility.

The Grenelle 2 law adopted in July 2010, implements the Grenelle 1 goals. It sets specific objectives, strategic, incentives and regulations. This Act aims at forcing companies to progress in reporting their environmental and social information: there is no sanction (such as fines), requirements are on a "comply or explain" basis and the implementation is progressive. The only juridical risk for companies is that if a company fails to comply any stakeholder could go the court and claim the missing information. In this paper there is an overview of Grenelle 2 act from Corporate Social Responsibility reporting point of view.

The analyses in this paper were conducted during the reporting of the research project in the field of Sustainable development of enterprises in Poland versus the experience of selected countries of the European Union 2011/03/B/HS4/01790 PBU10/ROZ3/2012 symbol at the university, funded by the National Science Centre.

2.Corporate Social responsibility in France - overview

The major international guidelines on corporate social responsibility reporting include the Global Reporting Initiatives (GRI) guidelines which often refer to their country by creating local solutions in this area (Thomas and Piedade 2006; Şirketlerin and Sorumluluğu 2009;Yip, et all 2011; Chaundary at all 2012; Hąbek and Wolniak 2013; Wolniak and Hąbek 2013). The mains solutions contained in the GRI are confirmed by the fact that by June 2011 until 2889 organizations around the world have conducted many social reports prepared in accordance with these guidelines. These guidelines in a very detailed manner regulate the content of the report, which should include the following elements (Paszkiewicz 2011):

- strategy and profile - a description of the organization strategy with reference to the sustainable development issue, a review of the structure of the organization and scope of the report,
- approach to the management - contains a description of the organizational structure, policies, management systems and efforts to involve stakeholders,
- performance indicators included in the three areas - economic, environmental and social.

During the last decade, the reporting of nonfinancial information has become widespread. Initiatives, such as the Global Reporting Initiative (GRI), have caused the number of organizations releasing voluntary sustainability reports to blossom to over 4,000.1 At the same time, regulatory bodies and stock exchanges have begun adopting laws and regulations that have further extended the practice of sustainability reporting. While this trend has advanced the integration of CSR into business practices, the increasing number of regulations has also made it more complicated and costly for international companies to create reports that fulfill the differing requirements of each foreign law (Wild 2008; Maheshkumar 2010; Poroy and Ciftcioglu 2010; Jinu 2012; Hys and Hawrysz 2012; Escrig-Omero et all 2012; Hys and Hawrysz 2013; Hąbek and Wolniak 2013; Wolniak and Hąbek 2013; Josan 2013).

France is one of the countries where there is a number of initiatives aimed at increasing the range of the Corporate Social Responsibility concept. France is also one of the countries which think that the European Union was working on the definition of pan-European standards for corporate social responsibility reporting. The French believe that the harmonization of rules at the level of reporting across the European Union is an essential element of a proper international politics. In this way they want to provide clear business principles of operation, easy for suppliers inside and outside the European Union. In his projects, France also pointed out that the same requirements driven in this publication subject cannot be used by small businesses and large enterprises, so they created a system of rules adapted to the size and profile of the organization (Hąbek and Wolniak 2013).

France was also the first country that issued the Ordinance on obligatory application and solutions for corporate social responsibility in the public sector. The tradition of reporting on corporate social responsibility in France is relatively long and dates back to 1970. Then the president of France oblige companies employing more than 300 people to publish reports (so-called social balance) which contained over 1,000 indicators on the social impact of the activities of these organizations. Then, on May 15 2001, they extended the range of indicators. Those indicators included reports on issues relating to equality between men and women and risk management. The document, which includes all of these issues, is called the New Economic Regulations - New Economic Regulations (NER) (Carrot and sticks; A guide to CSR 2010).

In 2009, developed draft document (Grenelle 1 Act) relating to environmental reporting was designed to introduce requirements for companies employing more than 500 people with high greenhouse gas emissions. These companies from January 1, 2011 must publish data on greenhouse gas emissions. This concerns in France about 2500 companies. Currently Grenelle Act requirements have been implemented in the new version of the New Economic Regulations (NER).

French experience shows that the adoption of this new Economic Regulation of social and environmental reporting has become a catalyst for obliged French companies in terms of including CSR objectives and principles of sustainable development into their system of governance. Research conducted in 2004, and therefore only a few years after the introduction of the document, showed that half of the 40 largest French companies draw up reports on a broad social responsibility in the form of separate reports, while others put the information in the integrated report of the organization. The biggest challenge was to define the scope of reporting for companies who are holding. Also makes it difficult to report information about suppliers, since in this area that the company has little full details (Carrot and Sticks).

In order to improve the flow of information The French created special Internet platform to cover social reporting problems. This site was created in 2010. It contains information about most of the corporate social responsibility initiatives and sustainability reporting by organizations. Its purpose in addition to providing easier access to information for stakeholders and the public to show best practices, all of which will benefit other organizations.

In the year 2010 a new version of the document NER was created. The document provides additional requirements and further mobilized French organizations in order to promote the widest possible reporting issues related to corporate social responsibility reporting. Very interesting, a new initiative in the field of corporate social responsibility reporting was founded in France in 2008. The French Government then established a partnership on environmental technology called - Ecotech 2012, which was developed jointly by the Ministry of Industry and the Ministry of Ecology.

France has long been an important global champion of corporate sustainability reporting. Since 2001, the French law Loi sur les Nouvelles Régulations Economiques (NRE) has required public companies to include information on the social and environmental consequences of their activities in their annual reports. Since 2001, French listed companies had to report on a rather comprehensive and precise framework of environmental, social and governance indicators. It sparked the extra-financial reporting trend in France. Actual efforts have progressively been made over the last decade by French listed companies, especially the largest ones. However, to fill the reporting gap between listed and non-listed companies, the legislative framework had to be reviewed (Le Grenelle Environment).

During the "Grenelle de l'Environnement", a large multi-stakeholder forum on sustainability issues and public policies supporting CSR for France, an agreement has been reached to broaden this reporting process and make it more reliable. After tough and long discussions between civil society and business representatives, a bill has been passed and has been transposed into the French Commercial Code, in July 2010. It took 2 years of negotiations and the publication of the decree precising the information to be reported in May 2012 to actually implement the Act. Listed companies will apply these requirements as of Grenelle II 2012. This Act will be reviewed after three years and is under the pressure of the European Commission, which prepares its own recommendation for 2013, to extend the reporting of extra-financial information. (The Grenelle II Act).

In practice, however it fails to fully implement Grenelle 1. Many argue that Grenelle was „killed" as the application of the law was weakened by lobbing interest groups. Le Monde ran articles in May 2010 titled „How Grenelle II Was Undone" and „Have Deputies Betrayed Grenelle?" The left and the Greens voted against Grenelle 2, and some NGO's exited the preparatory process entirely (Beatley 2009; Conrad and Thompson 2013).

Now the French government has passed a new reporting mandate into law—one that could change the way companies in both developed and emerging markets design their reporting practice for a number of reasons: The law is far-reaching. It affects both companies headquartered in France and those headquartered elsewhere with operations in France. The law is robust. It requires companies to report on up to 42 indicators spanning environmental, social, and governance categories. When they demand transparency from companies, stakeholders are likely to use these indicators even if the law does not directly affect the company in question. The law creates more complexity in today's globalized reporting landscape. In a world where trust in corporations is generally low and calls for transparency are increasingly high, companies that are able to respond to complex regulations and build trusting, engaging, and constructive dialogue with their stakeholders will develop a competitive advantage (Morris 2012).

3.Corporate Social Indicators in Grenelle II

The Grenelle II is a development version of Grenelle I act. The Grenelle I Grenelle 1

Programming law was relating to the implementation of Grenelle Environment 57 articles relating to the Grenelle Environment commitments, in particular (France le Grenelle):

- fighting climate change,
- conservation of biodiversity, ecosystems and the natural habitat,
- prevention of risks to the environment and health such as the reenforcement of the policy on the reduction of waste,
- implementation of ecological democracy through new forms of governance,
- better public information.

Now the Grenelle 2 law enshrining a national commitment to the environment 248 articles were adopted (102 initially), a Bill which Parliament greatly improved and which dealt with six major areas (France le Grenelle):

- improving the energy footprint of buildings and standardisation of planning measures,
- making essential changes in the transport sphere,
- reducing the consumption of energy and manufacturing's carbon footprint,
- conserving bio-diversity,
- controlling risk, waste treatment and preserving health,
- implementation of new ecological, governance and laying the foundations for more sustainable manufacturing and consumption.

Article 225 of Grenelle II requires reporting on over 29 indicators spanning environmental, social, and governance categories. Below is an exhaustive list of the indicators that all affected companies must address. Listed companies on French stock exchanges are subject to 13 additional indicators, marked with in the table 1.

Table 1. Grenelle II indicator tables

Indicators	Subindicators
Envinronmental	
General environmental policy	Company efforts to take into account environmental issues and, where appropriate, assessments or environmental certifications
	Employee training programs on environmental protection
	Resources devoted to prevention of environmental risks and pollution
	The dollar amount of provisions and guarantees for environmental risks, provided that such information is not likely to cause serious harm to the company in ongoing litigation.
Pollution and waste management	Measures to prevent, reduce, or compensate for air, water, and soil emissions severely affecting the environment
	Measures to prevent, recycle, and dispose of waste
	Taking into account noise and other forms of pollution
Sustainable use of resources	Water use and water supply based on local constraints
	The consumption of raw materials and steps taken to improve their efficient use
	Energy consumption, measures to improve energy efficiency, and percentage of renewable energy used
	Land use
Climate change	Greenhouse gas emissions
	Adaptation to climate change impacts
Protection of biodiversity	Measures taken to preserve or enhance biodiversity
Social	
Company's territorial impact and economic and social activity	Employment and regional development
	Neighboring and local populations
External relations with individuals or organizations interested in the company's activities	Opportunities for dialogue with these individuals or organizations
	Partnership or corporate philanthropy
Subcontracting and suppliers	Taking into account social and environmental issues in purchasing policies
	Percentage of outsourced work and the inclusion of social and environmental responsibility in conversations with suppliers and subcontractors
Loyalty practices	Actions taken to prevent corruption
	Measures taken to promote consumers' health and safety
Human rights	Actions taken to promote human rights
Governance	
Employment	The total number and distribution of employees by sex, age, and geographical area
	Hiring and firing of employees
	Current salaries and salary progression

Work organization	Working hours
	Absenteeism
Social relations	Social dialogue efforts, including procedures for informing, consulting, and negotiating with staff
	Collective bargaining agreements
Health and safety	Health and safety conditions
	Agreements signed with trade unions or staff representatives on health and safety
	Occupational accidents (incl.frequency/severity) and occupational diseases
Training	Training policies
	Total training hours
Equal treatment	Policies and measures taken to promote equality between women and men
	Policies and measures taken to promote the employment and integration of disabled persons
	Policies and actions taken to prevent discrimination
Promotion and enforcement of the International Labor Organization's basic conventions	Respecting freedom of association and collective bargaining
	Elimination of discrimination in employment and occupation
	Elimination of forced or compulsory labor
	Effective abolition of child labor

Source: on basis (Morris 2013; Article 225 of France; Article 225 du Grenelle II; Grenelle II table).

The new law package contains six pillars and contains the 'outlines' and 'logistics' of the application on regional and local level (French Government presents Grenelle II law):

• Improving the Energetic Performance of Buildings. Among the measures are : insisting on 'Batiments a Basse Consommation' (BBC, < 50 KW/H/m2 per year) for new buildings and to reduce the consumption of existing buildings by 38% untill 2020. Which makes sense as the existing buildings use on average 250 KW/H/m2 per year, as stipulated in earlier article.

• Creating a change in Transport Use. Among the measures presented are : speeding up the process of public transport infrastructure, insisting local public authorities on offering 'lease-bikes' and car-sharing programs, and subvention of electric and hybrid car development.

• Reducing significantly Energy Consumption and Carbon Emissions. Measurements foreseen are : Obligation of all entreprises with over 500 employes and municipalities with more than 500.000 inhabitants to calculate CO2 emissions on a yearly bases, see also earlier article, Stimulation of Renewable Energies, notably by simplification of governmental procedures.

• Preserving Biodiversity. Pharmaceutical and hospital products will be more restricted and reported. Choice of new geographical zones that need special attention.

• Risks, health and waste. Various measurements are proposed, such as the Protection of Electrical and Telephone

Network workers. Quite remarkable is the new and explicit Interdiction of telephone use in all schools of all ages. The phones may only be used outside the school, nly with seperate earphones connected with a wire to the phone.

• A new Ecological Governance Model. Introduction of Five 'Colleges' of Stakeholders : ONG, Entreprises, Unions, Public Authorities and Public Administration. Regions with over 50 000 inhabitants will be obliged to create a Sustainable Development report. Exchange with NGOs, Associations and Entreprise Representatives will be extended on a regional and local level to reinforce transparance and exemplarity. Each product should carry CO2 emission information, related to the CO2 emissions created by transport of people and goods.

4.Implementation process and implications

To make sure every company (depending on its size) has enough time to comply with these new requirements, the implementation schedule is progressive. Hence the decree set thresholds (table 2). Literally the decree defines that the requirements apply from the «fiscal year open after December 31th 2011» in the case of the listed companies. That means the requirements apply as of fiscal year 2012 (covering data from January 1st 2012 until December 31th 2012) in the case of an annual closing date on December 31th. For a listed company, in the case of an annual closing date on March 31st, then the reporting is due for the period covering April 1st 2012 until March 31th 2013. The certificate of compliance is due as soon as the Act applies to the company. This is not the case for the verification (The Grenelle II act in France).

Table 2. The verification of reporting requirements in Grenelle II

Type of companies	Reporting requirements and certificate of compiance	Verification
Listed companies and companies borrowing on the stock markets	2012	2012
Companies > 5,000 employees with total assets or annual net sales > €1 billion	2012	2017
Companies > 2,000 employees with total assets or annual net sales > €400 million	2013	2017
Companies > 500 employees with total assets or annual net sales > €100 million	2014	2017

Source: on basis (The Grenelle II act in France).

There are many implications of sustainability reporting. In table 3 there is a description of main benefits of this process. We thing that reporting process is very important from social end economical points of view and by this process we can attend better development grow – sustainable grow of industry and country.

Table 3. Main implications of sustainability reporting

Implication	Commentary
Transparency	Regulation has called for much more transparency in reporting and regulation so far has provided greater transparency than ever. Transparency helps stakeholders get a better sense on how companies can effectively contribute to a more just and sustainable world. Even if the overall reporting process can still be improved, stakeholders have greater access to information than ever before.
Comparability	One risk of increasingly fragmented regulations is increasingly fragmented reporting. When developing a process for sustainability reporting, a company should consider robust, best-practice regulations and guidelines, such as Article 225 of the Grenelle II Act and the GRI Guidelines. If companies model their reports after these guidelines, companies will be reporting on similar indicators, meaning that stakeholders will be able to compare their data. Such an industry-wide view is invaluable.
Balance	That being said, regulators, companies, and stakeholders need to find the right balance between pressure and cooperation. The French Article 225 toes the fine line between the two and could either become a policy that spurs greater efforts to engage stakeholders and reduce sustainability effects with the potential to spark wider adoption across industries. Also an overly prescriptive policy that becomes a pure compliance mechanism. In this case, sustainability reporting would lose the added value of improving decision makers' insight into strategy and operations, clouding the important issues with mandatory responses to nonmaterial data.
Link issues to indicators	Success in reporting depends on whether a company gives serious consideration to improving management processes by looking carefully at the indicators key to their actual performance—even if one of these indicators is not required of their business by law. For example, one of Article 225's supplemental social indicators calls for data on the "percentage of outsourced work and the inclusion of social and environmental responsibility in conversations with suppliers and subcontractors." Companies which are seriously addressing issues such as carbon footprint or even traceability of conflict minerals must ensure that relevant suppliers are part of the companies' initiatives in order to build more sustainable and responsible supply chains. Advancing these issues requires defining and putting into place inclusive processes and companies should use this indicator to help measure their success.

Source: on basis (Morris 2012).

5.Conclusion

The main advantage of such an Grenelle II Act is a beginning and will have to be re-written and improved, taking into account the international movement – is to shift minds regarding CSR. CSR and extra-financial information has nothing to do with communication anymore: it is clearly a strategic and management process, facilitated by the reporting process. It consists in sharing its most significant issues, its strategic roadmap, its investments. And leave the rosy comments behind. Figures prove and convince more than a 100 pages stand-alone CSR report. The plug-in to the financial reporting process is on track. It seems that the new conducted law can help organizations to concentrate on following activities:

- take mandatory reporting as many organizations reporting systems to adapt to different size profile of the organization,

• increasing the scope of information included in the mandatory reports,

• public disclosure in the Internet to anyone interested had easy access to reports and indicators,

• standardization of reporting at the national and European level to ensure their compatibility and comparability.

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