

Entreprise		secteur finances employés 6		Forestry and Climate Change Fund (FCCF)		Points
						10
indicateur	sous-indicateur	atteint?	explication principale		points	
Domaine A: gouvernance et engagements politiques (6 points maximum)						3
A.1.1 jusqu'à 1 point						
A.1.1 Engagement à respecter les droits humains	● engagement à respecter les droits humains	oui	"11. The Fund recognizes the responsibility of economic agents not only to respect human rights but also to address adverse human rights impacts that its financing might cause or contribute to. In this regard the Fund adheres to the Universal Declaration of Human Rights, and in particular the labour standards of the International Labour Organization and the Declaration on the Rights of Indigenous Peoples."		1	
		Source(s)	https://fccf.lu/strategy/environmental-and-social-principles/			
A.1.1 jusqu'à 2 points						
	● engagement envers les Principes directeurs des Nations Unies ou des Principes directeurs de l'OCDE	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.			
		Source(s)				
A.1.2.a jusqu'à 1 point						
A.1.2.a Engagement à respecter les droits humains des travailleurs: Déclaration relative aux principes et droits fondamentaux au travail de l'OIT	● engagement envers la Déclaration relative aux principes et droits fondamentaux au travail de l'OIT	oui	"...the Fund adheres to the Universal Declaration of Human Rights, and in particular the labour standards of the International Labour Organization..."		1	
		Source(s)	https://fccf.lu/strategy/environmental-and-social-principles/			
	● engagement explicite envers chaque domaine des principes et droits fondamentaux de la Déclaration de l'OIT	partiellement	"5. They [the ES Principles] are also reflected in its contractual and informal relationships with investees and all other stakeholders (...). They are promoted through the Fund's Technical Assistance Program. (...) 24. The Fund promotes decent work and working conditions and ensures that projects and economic agents in which it invests respect national labour laws and offer adequate social protection to their employees. Investees should provide a safe and healthy work environment (...) 25. The Fund recognizes that a diverse workforce in terms of ethnicity, gender and age is important in building successful enterprises in the forestry sector. The Fund recognizes that women are under-represented in the forestry sector and wood transformation industry. The Fund promotes incremental change towards a more balanced workforce evidenced by a gender and diversity strategy." "...no investments will be made if there is evidence of (...) Child labour or forced labour..."			
		Source(s)	https://fccf.lu/strategy/environmental-and-social-principles/ https://fccf.lu/environmental-social-and-governance-disclosures/			
A.1.2.a jusqu'à 2 points						
	● attente de l'engagement des fournisseurs envers les principes et droits fondamentaux de l'OIT	partiellement	"5. They [the ES Principles] are also reflected in its contractual and informal relationships with investees and all other stakeholders (...). They are promoted through the Fund's Technical Assistance Program. (...) 24. In case investees contract third parties or work with local communities for certain tasks, they should make reasonable efforts to ascertain that the third party or community organization is reputable, and respects workers' rights, including occupational health and safety laws and regulations."			
		Source(s)	https://fccf.lu/strategy/environmental-and-social-principles/			
	● engagement explicite des fournisseurs sur chaque droit	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.			
		Source(s)				
A.1.4 jusqu'à 1 point						
A.1.4 Engagement en matière de recours	● engagement public en matière de recours	oui	"11. The Fund recognizes the responsibility of economic agents (...) to address adverse human rights impacts that its financing might cause or contribute to."		1	
		Source(s)	https://fccf.lu/strategy/environmental-and-social-principles/			
	● attente de l'engagement des fournisseurs en matière de recours	oui	"5. They [the ES Principles] are also reflected in its contractual and informal relationships with investees and all other stakeholders (...). 24. In case investees contract third parties or work with local communities for certain tasks, they should make reasonable efforts to ascertain that the third party or community organization is reputable, and respects workers' rights, including occupational health and safety laws and regulations."			
		Source(s)	https://fccf.lu/strategy/environmental-and-social-principles/			
A.1.4 jusqu'à 2 points						
	● engagement à collaborer dans la mise en place de mesures de remédiation	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.			
		Source(s)				
	● collaboration avec les fournisseurs en matière de remédiation	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.			
		Source(s)				
Domaine B: intégration du respect et de la diligence raisonnable en matière de droits humains (12 points maximum)						5

B.1.1 Responsabilité et ressources pour les fonctions quotidiennes en matière de droits humains	B.1.1 jusqu'à 1 point			
	● engagement explicite envers les principes et droits fondamentaux au travail de l'OIT	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
	● responsabilité de la direction	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
	B.1.1 jusqu'à 2 points			
	● attribution de la responsabilité quotidienne	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
● ressources et expertise dédiées à ses propres opérations	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.		
	Source(s)			
● ressources et expertise dédiées à la chaîne de valeur	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.		
	Source(s)			
B.2.1 Identifier les risques et les impacts en matière de droits humains	B.2.1 jusqu'à 1 point			
	● processus d'identification des risques et des impacts, opérations propres	oui	"4. The ES Principles of the Fund – along with its ES standards, policies and practices – are operationalized through the Fund's Environmental and Social Management System. 5. They are also reflected (...) in the governance of the Fund. They are an integral part of the Fund's monitoring and reporting system."	
		Source(s)	https://fcf.lu/strategy/environmental-and-social-principles/	
	● processus d'identification des risques et des impacts, relations commerciales et chaîne de valeur	oui	"5. They [the ES Principles] are also reflected in its contractual and informal relationships with investees and all other stakeholders (...). They are an integral part of the Fund's monitoring and reporting system. They are promoted through the Fund's Technical Assistance Program."	
		Source(s)	https://fcf.lu/strategy/environmental-and-social-principles/	
	B.2.1 jusqu'à 2 points			
	● système global d'identification de risques et impacts de manière régulière, en consultation avec les parties prenantes et des experts	oui	"4. The ES Principles of the Fund – along with its ES standards, policies and practices – are operationalized through the Fund's Environmental and Social Management System. 5. They are also reflected in its contractual and informal relationships with investees and all other stakeholders as well as in the governance of the Fund. They are an integral part of the Fund's monitoring and reporting system. They are promoted through the Fund's Technical Assistance Program." "Principle 5: (...) the Fund systematically conducts a social, environmental, governance and financial risk and mitigation analysis as part of its initial due diligence. The ability to assess, address, monitor and manage potential negative impacts is again assessed with the Investment Committee. This ESG focus is also followed up during the continued monitoring of the investments. Where appropriate, areas of concern may also be addressed through Technical Assistance. Principle 8: The Fund commits to integrating lessons learned from the Fund's processes and investments within its ESMS [Environmental and Social Management System], which is a living document and which constantly evolves as the Fund develops. The Fund also keeps a log of all strategic issues in its Board Meeting minutes. These issues are reviewed on a regular basis, so that the Fund can improve its processes. The Fund believes that its Investment Recipients should also be able to learn from the examples of other investments, and therefore an annual workshop is organized by the Fund (not held in 2020 due to COVID), bringing together lessons learnt within the various projects."	
		Source(s)	https://fcf.lu/strategy/environmental-and-social-principles/ https://fcf.lu/wp-content/uploads/2022/08/220804-Impact-Principles-Declaration-FCCF-Update.pdf	
	● le système est déclenché par de nouveaux événements	oui	"Principle 5: (...) the Fund systematically conducts a social, environmental, governance and financial risk and mitigation analysis as part of its initial due diligence."	
		Source(s)	https://fcf.lu/wp-content/uploads/2022/08/220804-Impact-Principles-Declaration-FCCF-Update.pdf	
● description des risques identifiés en relation avec ces événements	oui	"Key risk factors related to the project are as follows: - The Fund is financing operations in settings with social conflicts around access to land and resources. Financing certain actors may deepen these social conflicts; - The Fund is pioneering forest management concept which are outside of the established practices and may not prove to be unsustainable management practices for certain SDF leading to further degradation; - Road access created by SDF forestry operations financed by the Fund lead to deforestation and invasion of illegal settlements; - Inadequate health and safety measures lead to accidents causing harm to employees and contractors of the Fund's investees; - Minimum social standards such as payment of minimum wages and legal employment are not respected by investees who employ staff informally and pay below minimum wages. This is notably a concern with respect to gender, given that the forestry industry has typically been male dominated, and that actions taken by the Fund could inadvertently accentuate gender imbalances already prevalent among local communities."		
	Source(s)	https://fcf.lu/environmental-social-and-governance-disclosures/		

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<p>B.2.2 Évaluer les risques et les impacts en matière de droits humains</p>	B.2.2 jusqu'à 1 point			1
	<ul style="list-style-type: none"> processus d'évaluation des risques en matière de droits humains 	oui	<p>"4. The ES Principles of the Fund – along with its ES standards, policies and practices – are operationalized through the Fund's Environmental and Social Management System.</p> <p>5. They are also reflected (...) in the governance of the Fund. They are an integral part of the Fund's monitoring and reporting system."</p> <p>"Principle 5: (...) the Fund systematically conducts a social, environmental, governance and financial risk and mitigation analysis as part of its initial due diligence. The ability to assess, address, monitor and manage potential negative impacts is again assessed with the Investment Committee. This ESG focus is also followed up during the continued monitoring of the investments. Where appropriate, areas of concern may also be addressed through Technical Assistance.</p>	
		Source(s)	https://fccf.lu/strategy/environmental-and-social-principles/ https://fccf.lu/wp-content/uploads/2022/08/220804-Impact-Principles-Declaration-FCCF-Update.pdf	
	<ul style="list-style-type: none"> application du processus à la chaîne de valeur 	oui	<p>"5. They [the ES Principles] are also reflected in its contractual and informal relationships with investees and all other stakeholders (...). They are an integral part of the Fund's monitoring and reporting system. They are promoted through the Fund's Technical Assistance Program."</p> <p>"Principle 5: (...) the Fund systematically conducts a social, environmental, governance and financial risk and mitigation analysis as part of its initial due diligence. The ability to assess, address, monitor and manage potential negative impacts is again assessed with the Investment Committee. This ESG focus is also followed up during the continued monitoring of the investments. Where appropriate, areas of concern may also be addressed through Technical Assistance.</p>	
		Source(s)	https://fccf.lu/strategy/environmental-and-social-principles/ https://fccf.lu/wp-content/uploads/2022/08/220804-Impact-Principles-Declaration-FCCF-Update.pdf	
	<ul style="list-style-type: none"> publication des résultats des évaluations (alternativement pour 1 point) 	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
	B.2.2 jusqu'à 2 points			
	<ul style="list-style-type: none"> répond aux trois critères ci-dessus 	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
<ul style="list-style-type: none"> implication des parties prenantes concernées 	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.		
	Source(s)			
<p>B.2.3 Intégrer et agir sur les évaluations des risques et impacts en matière de droits humains</p>	B.2.3 jusqu'à 1 point			1
	<ul style="list-style-type: none"> système global pour prévenir, atténuer ou remédier 	oui	<p>"4. The ES Principles of the Fund – along with its ES standards, policies and practices – are operationalized through the Fund's Environmental and Social Management System."</p> <p>"Principle 5: (...) the Fund systematically conducts a social, environmental, governance and financial risk and mitigation analysis as part of its initial due diligence. The ability to assess, address, monitor and manage potential negative impacts is again assessed with the Investment Committee. This ESG focus is also followed up during the continued monitoring of the investments. Where appropriate, areas of concern may also be addressed through Technical Assistance."</p>	
		Source(s)	https://fccf.lu/strategy/environmental-and-social-principles/ https://fccf.lu/wp-content/uploads/2022/08/220804-Impact-Principles-Declaration-FCCF-Update.pdf	
	<ul style="list-style-type: none"> système comprend la chaîne de valeur 	oui	<p>"5. They [the ES Principles] are also reflected in its contractual and informal relationships with investees and all other stakeholders (...). They are promoted through the Fund's Technical Assistance Program."</p>	
		Source(s)	https://fccf.lu/strategy/environmental-and-social-principles/	
	<ul style="list-style-type: none"> exemple de mesures spécifiques (alternativement pour 1 point) 	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
	B.2.3 jusqu'à 2 points			
	<ul style="list-style-type: none"> répond aux trois critères ci-dessus 	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
	<ul style="list-style-type: none"> implication des parties prenantes concernées dans la prise de décision 	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
	Source(s)			
<p>B.2.4 Suivi de l'efficacité des mesures prises pour répondre aux risques</p>	B.2.4 jusqu'à 1 point			1
	<ul style="list-style-type: none"> description du système de suivi des mesures prises en réponse aux risques et impacts sur les droits humains 	oui	<p>"Principle 8: The Fund commits to integrating lessons learned from the Fund's processes and investments within its ESMS [Environmental and Social Management System], which is a living document and which constantly evolves as the Fund develops. The Fund also keeps a log of all strategic issues in its Board Meeting minutes. These issues are reviewed on a regular basis, so that the Fund can improve its processes. The Fund believes that its Investment Recipients should also be able to learn from the examples of other investments, and therefore an annual workshop is organized by the Fund (not held in 2020 due to COVID), bringing together lessons learnt within the various projects."</p>	
		Source(s)	https://fccf.lu/wp-content/uploads/2022/08/220804-Impact-Principles-Declaration-FCCF-Update.pdf	

et impacts en matière de droits humains	● exemple de leçons tirées (alternativement pour 1 point)	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
	B.2.4 jusqu'à 2 points			
	● répond aux deux critères ci-dessus	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
● implication des parties prenantes concernées dans l'évaluation des mesures		oui	"Principle 8: (...) The Fund believes that its Investment Recipients should also be able to learn from the examples of other investments, and therefore an annual workshop is organized by the Fund (not held in 2020 due to COVID), bringing together lessons learnt within the various projects."	
		Source(s)	https://fcef.lu/wp-content/uploads/2022/08/220804-Impact-Principles-Declaration-ECCF-Update.pdf	
	B.2.5 jusqu'à 1 point			
	● exemples de communication avec les parties prenantes concernées au sujet d'impacts spécifiques	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
B.2.5 Communiquer sur les impacts sur les droits humains		Source(s)		0
	B.2.5 jusqu'à 2 points			
	● description des défis de communication et des efforts pour les résoudre	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
Domaine C: recours et mécanismes de réclamation (6 points maximum)				2
C.1 Mécanismes de réclamation pour les travailleurs	C.1 jusqu'à 1 point			1
	● mécanismes de réclamation pour tous les travailleurs	oui	"The Fund recognises that various stakeholders may be interested in contacting the Fund regarding their concerns. The Fund has two procedures: one for participants in the Forestry and Climate Change Fund which is defined in Section 2.A. (...) The purpose of this manual is to specify the procedures and principles relating to the processing of customer complaints applicable in connection with the operations and functioning of Investing for Development SICAV (the "Fund") and its sub-fund: Forestry and Climate Change Fund." etc.	
		Source(s)	https://fcef.lu/complaints/	
	C.1 jusqu'à 2 points			
	● mécanisme disponible dans langues appropriées	oui	Le mécanisme de réclamation pour investisseurs est disponible en anglais.	
		Source(s)	https://fcef.lu/complaints/	
	● travailleurs de la chaîne de valeur ont accès à des mécanismes de réclamation	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
● transmission des attentes à travers la chaîne de valeur	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.		
	Source(s)			
C.2 Mécanismes de réclamation pour les individus et les communautés externes	C.2 jusqu'à 1 point			1
	● mécanisme de recours pour parties prenantes externes affectées	oui	"Las quejas se relacionan con inquietudes sobre el Fondo o sus inversiones de cualquier persona que no sea un participante o personal del Fondo. El Fondo es consciente de que financia entidades que trabajan en contextos desafiantes. Aunque el Fondo cuenta con rigurosos procedimientos de Diligencia Debida y Supervisión, es consciente de que pueden surgir preocupaciones en tales entornos. (...) 1. Procedimiento de contacto (...)"	
		Source(s)	https://fcef.lu/es/reclamaciones/	
	C.2 jusqu'à 2 points			
	● mécanisme disponible dans langues locales et sensibilisation des parties prenantes externes concernées	partiellement	Le mécanisme de réclamation pour les individus et communautés externes est disponible en espagnol. Il n'y a pas d'informations sur des actions de sensibilisations.	
		Source(s)	https://fcef.lu/es/reclamaciones/	
	● accès aux mécanisme de recours pour les acteurs externes à la chaîne de valeur	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
● transmission des attentes à travers la chaîne de valeur	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.		
	Source(s)			
C7 Remédier aux impacts négatifs	C.7 jusqu'à 1 point			0
	● approche adoptée pour permettre une réparation rapide aux victimes	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
	C.7 jusqu'à 2 points			
	● changements des processus comme conséquence	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
	● suivi de la mise en œuvre des mesures de réparation	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.	
		Source(s)		
● approche pour revoir et modifier les processus en cas d'impact négatif (alternativement pour 2 points)	non	Aucune donnée n'a été trouvée concernant les critères de ce sous-indicateur.		
	Source(s)			