



Get It Fair Programme

REFERENCE DOCUMENTS AND GLOSSARY

2023 – Rev 01



Document title	GIF (Get It Fair) Reference Documents and glossary
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Expiry Date	
Scope	<p>Validation of the “GIF Responsible Organization” claim of responsibility for sustainable development based on a quantitative evaluation (scoring) of the exposure level to risks of actual or potential events that can result into future adverse impact on the organization and its Stakeholders related to the following ESG Aspects:</p> <ul style="list-style-type: none"> - Governance and Social Responsibility management system - Social (Human Rights and Labour Practices) - Health and Safety (Safety risks and welfare) - Environment (Pollution, Resource Consumption, GHG emissions, protection of the environment) - Business Ethics (Fair operating practices, Consumer issues) <p>The GIF Framework is focused on the risk evaluation of one or more operational units belonging to a Legal Entity.</p> <p>The GIF Framework is non-prescriptive and can be applied to any organisation, regardless of size, sector, activity, or maturity</p>
Exclusion	<p>Ethical characteristics of products/services</p> <p>Product/Service/Process conformity with legal requirements or standards</p> <p>Compliance with Management System standard</p>
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1 Introduction

The following is a list of terms used in the Get It Fair “GIF ESG rating and reporting assurance scheme”.

2 Reference documents

The Get It Fair ESG Rating scheme has been developed having regards to the documents published by International, European, National organizations, regulatory authorities and standardization bodies.

2.1 International policies

- UN Guidelines for Consumer protections (2003)
- UN "Protect, Respect and Remedy" Framework for Business and Human Rights (2008)
- UN Guiding Principles on business and human rights (2011)
- UN 2030 Agenda for Sustainable Development (2015), in particular the 17 Sustainable Development Goals (SDGs)
- UN Guiding Principles on Business and Human Rights (UNGPs) (2011)
- UN booklet "Gender Dimensions of the Guiding Principles on Business and Human Rights"
- ILO Declaration on Fundamental Principles and Rights at Work and its follow-up (1998)
- ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy (2017)
- ILO Recommendations and Conventions

For the purpose of the Programme several documents published by OECD with specific focus on Due Diligence Guidance have been deeply analysed and extensively used as reference documents for laying down the GIF Framework and its metric.

- OECD Guidelines for Multinational Enterprises (2011)
- OECD-FAO Guidance for Responsible Agricultural Supply Chains (2016)
- OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector (2017)
- OECD Due Diligence Guidance for Responsible Business Conduct (2018)
- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals for Conflict-Affected and High-Risk Areas
- OECD Due Diligence Guidance for Responsible business conduct for institutional investors
- OIICM Occupational Injuries and illness classification manual – U.S. Department of Labour – Bureau of Labour Statistics

Social documents

The United Nations Universal Declaration of Human Rights
 The United Nations Convention on the Rights of the Child
 The United Nations Convention on the Elimination of All Forms of Discrimination Against Women
 The United Nations Convention on the Elimination of All Forms of Racial Discrimination
 UN Guiding Principles on Business and Human Rights
 ILO Convention 1 (Hours of Work – Industry) and Recommendation 116 (Reduction of Hours of Work)
 ILO Conventions 29 (Forced Labour) and 105 (Abolition of Forced Labour)
 ILO Convention 87 (Freedom of Association)
 ILO Convention 98 (Right to Organise and Collective Bargaining)
 ILO Convention 100 (Equal Remuneration) and 111 (Discrimination – Employment and Occupation)
 ILO Convention 102 (Social Security - Minimum Standards)
 ILO Convention 131 (Minimum Wage Fixing)
 ILO Convention 135 (Workers’ Representatives)
 ILO Convention 138 and Recommendation 146 (Minimum Age)
 ILO Convention 155 and Recommendation 164 (Occupational Safety and Health)
 ILO Convention 159 (Vocational Rehabilitation and Employment - Disabled Persons)
 ILO Convention 169 (Indigenous and Tribal Peoples)
 ILO Convention 177 (Homework)
 ILO Convention 181 (Private Employment Agencies)
 ILO Convention 182 (Worst Forms of Child Labour)
 ILO Convention 183 (Maternity Protection)
 ILO Code of Practice on HIV/AIDS and the World of Work
 The International Covenant on Economic, Social and Cultural Rights

2.2 European Union

- Article 225 of the Treaty on the Functioning of the European Union,

- EU Parliament resolutions of 25 October 2016 on corporate liability for serious human rights abuses in third countries (2015/2315(INI)), of 27 April 2017 on the EU flagship initiative on the garment sector (2016/2140(INI)) and of 29 May 2018 on sustainable finance (2018/2007(INI))
- Paris Agreement adopted on 12 December 2015 ('The Paris Agreement'),
- EU Action Plan: Financing Sustainable Growth¹
- Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC¹⁶ ('the Accounting Directive')
- Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market ('the Timber Regulation').
- Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups ('the Non-Financial Reporting Directive');
- Directive (EU) 2017/828 of the European Parliament and of the Council of 17 May 2017 amending Directive 2007/36/EC as regards the encouragement of long-term shareholder engagement¹⁸ ('The Shareholders' Rights Directive')
- Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017 laying down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas ('The Conflict Minerals Regulation').
- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law¹⁹ ('the Whistleblower Directive')
- Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector ('the Disclosure Regulation')
- Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088²¹ ('The Taxonomy Regulation')
- Directive 2022/2464 as regards Corporate Sustainability Reporting Disclosure
- EU Directive (proposal) on Corporate Due Diligence and Corporate Sustainability
- EU Parliament Resolution on Sustainable Corporate Governance
- Commission Guidelines on non-financial reporting (methodology for reporting non-financial information) and to the Commission Guidelines on non-financial reporting: Supplement on reporting climate-related information.
- European Green Deal (2020)

The EU institutions have been conducting several studies for the last 3 years to analyse the policies and directives to improve the regulatory framework in the field of Due Diligence for social responsibility and ESG risks. A short list of the most recent studies includes:

- EU Directorate General for External Policies Study "Access to legal remedies for victims of corporate human rights abuses in third countries' (2019)
- EU Commission study on 'Due Diligence requirements through the supply chain (2020)
- EU Commission study on 'Directors' duties and sustainable corporate governance
- EU Commission briefing "Human Rights Due Diligence Legislation: Monitoring, Enforcement and Access to Justice for Victims' and 'Substantive Elements of Potential Legislation on Human Rights Due Diligence' (2020)
- EU Committee on Legal Affairs (A9-0000/2020),

2.2.1 EU state governments regulations

In Europe, several state members have taken initiatives to increase the controls on suppliers focused on social responsibility issues.

European States initiatives:

- **French** Law no. 2017-399 on a duty of vigilance of parent and ordering undertakings.
- **Dutch** law on the introduction of a duty of care to prevent the supply of goods and services produced using child labour.

- **United Kingdom** “Modern Slavery Act”, 2015
- **Island** “Regulation of equal pay n.1030 (13th November 2017) on the Certification of equal pay systems of companies and institutions according to the IST 85 standard”

2.3 International standards

- ISO 26000 “Guidance on Social Responsibility”
- ISO 9000:2015 “Quality Management Systems – Fundamentals and vocabulary”
- ISO 9001 Quality Management System
- ISO 14001 Environmental Management System
- ISO 14021:2016 “Self-Declared environmental claims – Type II environmental labelling”
- ISO 14025:2006 “Type III environmental declarations – principles and procedures”
- ISO 14040:2006 “Environmental Management System – general guidelines on implementation”
- ISO 14044:2018 “Environmental Management System – Life cycle assessment – Requirements and guidelines”
- ISO 14050:2019 “Environmental Management – Vocabulary”
- ISO 31000 “Risk Management – Principles and guidelines”
- ISO 37000 “Guidance for the Governance of organizations”
- ISO 37001:2016 “Anti-bribery Management System – Requirements with guidance for use”
- ISO Guide 73:2009 “Risk management – Vocabulary”
- ISO 45001:2018 “Occupational health and safety management systems”
- ISO 50001 Energy Management System
- ISO 20400: “Sustainable procurement – standard”
- ISO Guide 82:2014 “Guidelines for addressing sustainability in standards”
- ISO 17033:2019 “Ethical Claim”
- ISO 17029:2019 “Conformity Assessment – General Principles and requirements for validation and verification body”
- SA 8000:2014 “Social Accountability”

2.4 Italian documents

- UNI/Pdr 102:2021 “Ethical claims of responsibility for sustainable development”
- “Corporate Governance Code” issued by Italian Stock Exchange - Corporate Governance committee

3 Glossary

3.1.1 Terms related to Sustainable Development and Social Responsibility

Sustainable Development (ISO 26000)	Development that meets the needs of the present without compromising the ability of future generations to meet their own needs Note 1 to entry: Sustainable development is about integrating the goals of a high quality of life, health and prosperity with social justice and maintaining the earth's capacity to support life in all its diversity. These social, economic and environmental goals are interdependent and mutually reinforcing. Sustainable development can be treated as a way of expressing the broader expectations of society as a whole.
Social Responsibility (ISO 26000)	Responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that: <ul style="list-style-type: none"> <input type="checkbox"/> contributes to sustainable development, including health and the welfare of society; <input type="checkbox"/> takes into account the expectations of stakeholders <input type="checkbox"/> complies with applicable law and consistent with international norms of behaviour; and <input type="checkbox"/> is integrated throughout the organization and practised in its relationships (within its sphere of influence)
Social Responsibility aspect	Aspect of an activity or products or services that, during the life cycle of the activity, or goods or services, is related to sustainability, positively or negatively
Issue of Social Responsibility	Specific item of social responsibility that can be acted upon to seek favourable outcomes for the organization or its stakeholders, the society or the environment
Ethical Behaviour	Behaviour that is in accordance with accepted principles of right or good conduct in the context of a particular situation, and consistent with international norms of behaviour
ESG risks (Program)	Exposure to risks to events that can result into future adverse impacts on the organization and its stakeholder related to Environmental, Social (included Safety) and Governance (included Business Ethics) aspects
International Norms of behaviour	Expectations of socially responsible organizational behaviour derived from customary international law, generally accepted principles of international law, or intergovernmental agreements that are universally or nearly universally recognized

3.1.2 Terms related to Organization

Accountability	responsibility of an organization for its decisions and activities, and state of being answerable to its governing bodies, legal authorities and, more broadly, its other stakeholders regarding these decisions and activities
Adverse impact	Impacts on matters covered by the OECD Guidelines and ISO 26000 related to human rights; decent labour; H&S, environment; fair practices and consumer interests.
Business relationship	Relationships with business partners, entities in its supply chain and any other non-State or State entity directly linked to its business operations, products, or services
Corporate Governance	Defining and implementing a system of rules, processes procedures and relationships to manage the organisation and fulfil its legal, financial and ethical obligations.
Governance	The framework of authority and control within an organisation
Grievance	Issue, concern, problem, or claim (perceived or actual) that an individual or community group wants addressed by the company in a formal manner.
Grievance mechanism	Formalised way to accept, assess, and resolve community complaints concerning the performance or behaviour of the company, its contractors, or employees. It includes adverse economic, environmental and social impacts.
Infrastructure	Organization system of facilities, equipment and services needed for the operation of an organization.
Impact (ISO 26000)	positive or negative change to society, employees, local community, or the environment, wholly or partially resulting from an organization's past and present decisions and activities.
Manufacturer	the company who carries out or controls certain stages in the manufacture, assessment, handling, and storage of a product
Organization (ISO 9000:2015)	Person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its objectives. An organization may have one or more operating units (e.g.: factory, warehouse, retail, farm, service centre, energy plant, etc.) in which all specific risks (social, safety, environment, business ethics). For organizations with more than one operating unit, a single operating unit can be defined as an organization

	An operating unit may coincide with, or belong to, a legal entity whose governance and management system addresses the specific non-financial risks of the operating unit itself.
Site / Unit (IAF MD 5 2018)	<p>Site (physical or virtual) where an organization performs work or from which a service is provided on a continuing basis.</p> <p>A Unit can be permanent or temporary or contractual defined as follow:</p> <p>a) Permanent unit location where an organization performs the activities on a continuing basis. This unit can be owned or leased by other organisations to carry out mostly similar kind of activities. It can be a building, a factory, a piece of land/garden</p> <p>b) A temporary unit: set up established by the organization in order to perform specific activity for a finite and limited period of time (eg. construction site, temporary event). This includes activities temporarily carried out on customers call-out (e.g. maintenance of equipment) for a period over 5 consecutive working days</p> <p>c) Temporary Contracts activities carried out by the organization and its own workforce on permanent site for a limited time period (e.g. cleaning, gardening, building maintenance).</p>
Top Management (ISO 9000)	Person or group of people who directs and controls an organization at the highest level.
Assessed Unit	Part of an Organization (Manufacturing Plant, Warehouse, Logistic Centre, etc.) to be Assessed. Get It Fair Due Diligence is conducted on a specific Unit (not on the organisation as a whole)
Value Chain (EGRAG-ESRS)	<p>The full range of activities or processes needed to create a product or service. This includes entities with which the organization has a direct or indirect business relationships, both upstream and downstream its own activities which either:</p> <p>a) supply product or services that contribute to the organization's own products or services</p> <p>b) receive product or services from the organization</p>

3.1.3 Terms related to Stakeholder

Stakeholder (ISO 26000)	person or organization that can affect, be affected by, or perceive themselves to be affected by a decision or activity. These may include customers, partners, employees, shareholders, owners, government, and regulators.
Stakeholder engagement	activity undertaken to create opportunities for dialogue between an organization and one or more of its stakeholders, with the aim of providing an informed basis for the organization's decisions
Information	Information disclosed without collection of feedback
Participation	Involvement in decision-making
Consultation	Seeking views before making a decision
Business Associate	external party with whom the organization has, or plans to establish, some form of business relationship
Client	Organization who signed a contract with the verification/validation body
Contractor	External organization providing services to the organization in accordance with agreed specifications, terms and conditions
Consumer	Individual member of the general public purchasing or using products or services for private purposes
Customer	Organisation or person that receives a product or a service.
Employee (Eurostat)	<p>A person who works for an employer on the basis of a contract of employment and receives compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind.</p> <p>The contract is an agreement between an enterprise (the employer) and a person (the employee), which may be formal or informal, normally entered into voluntarily by both parties, whereby the person works for the enterprise in return for compensation in cash or in kind.</p> <p>A worker is considered to be an employee of a particular unit if he or she receives a wage or salary from the organization regardless of where the work is performed (even from remote locations).</p> <p>In particular, the following categories are also considered employees:</p> <ul style="list-style-type: none"> • paid working <i>proprietors</i>; • <i>students</i> formally committed to contribute to a unit's production in return for remuneration and/or education services; • employees engaged under a contract specifically designed to encourage the recruitment of unemployed persons. • <i>Homeworkers</i> if there is an explicit agreement that the persons are remunerated based on the work done at home and if they are included on the payroll.

	Part-time workers, seasonal workers, persons on strike or on short-term leave are all considered employees, while volunteers or workers on long-term leave are excluded.
Subcontractor (Program)	Entity (Individual or firms) called upon by an organization to take a portion of a contract, implement an action task and issue an invoice for the service provided at regular market prize.
Supplier (ESRS)	Entity upstream from the organization (e.g. in the organization's supply chain) which provides a product or service that is used in the development of the organization's own products or services. A supplier a direct business relationship with the organization (often referred to as a first-tier supplier) or an indirect business relationship
Supply Chain (ISO 26000)	sequence of activities or parties that provides products or services to the organization
Sphere of influence (ISO 26000)	Range/extent of political, contractual, economic or other relationships through which an organization has the ability to affect the decisions or activities of individuals or organizations The ability to influence does not, in itself, imply a responsibility to exercise influence.

3.1.4 Terms related to Process (ISO 9000)

Process	Set of interrelated or interacting activities that use inputs to deliver an intended result
Project	unique process, consisting of a set of coordinated and controlled activities with start and finish dates, undertaken to achieve an objective conforming to specific requirements including the constraints of time, cost and resources
Procedure	specified way to carry out an activity or a process
Outsource	arrange where an external organization performs part of an organization's function or process

3.1.5 Terms related to Management System (ISO 9000)

Management	Coordinated activities to direct and control an organization
Management System	Set of interrelated or interacting elements of an organization to establish policies, objectives, and processes to achieve those objectives
Work Environment	Set of conditions under which work is performed
Planning	Part of management focused on setting objectives and specifying necessary operational processes and related resources to fulfil the objectives
Control	Part of management focused on fulfilling requirements.
Assurance	Part of management focused on providing confidence that requirements will be fulfilled In this program, when referred to the sustainability reporting, means an opinion expressed by a professional or a team as regards the compliance of the sustainability reporting with specified and applicable sustainability reporting standards.
Improvement	Part of management focused on increasing the ability to fulfil quality requirements
Policy	Intentions and direction of an organization as formally expressed by its top Management. The Social Responsibility policy will cover the following scopes: social, health and safety, environment and business ethics

3.1.6 Terms related to requirements (ISO 9000)

Object	Entity, item, anything perceivable or conceivable (Product, service, process, person, organization, system, resource)
Characteristic	Distinguished feature
Requirement	need or expectation that is stated, generally implied or obligatory
Statutory requirement	obligatory requirement specified by a legislative body
Regulatory requirement	obligatory requirement specified by an authority mandated by a legislative body
Quality characteristic	inherent characteristic of an object related to a requirement
Quality	degree to which a set of inherent characteristics of an object fulfils requirements
Grade	category or rank given to different requirements for an object having the same functional use
Non-conformity	Non fulfilment of a requirement
Defect	Nonconformity related to an intended or specified use
Conformity	fulfilment of a requirement

Capability	ability of an object to realize an output that will fulfil the requirements for that output
Traceability	ability to trace the history, application or location of an object

3.1.7 Terms related to Results (ISO 9000)

Objective	Result to be achieved
Success	Achievement of an objective
Output	Result of a process
Performance	Measurable result
Indicator	measurable representation of the condition or status of processes, operations, management, or conditions
Product	Result of a process. It includes goods, services, hardware, and software.
Raw Material	primary or secondary material that is used to produce a product
Ancillary input	material input that is used by the unit process producing the product, but which does not constitute part of the product
Intermediate product	output from a unit process that is input to other unit processes that require further transformation within the system
Service	output of an organization with at least one activity necessarily performed between the organization and the customer
Product system	collection of unit processes with elementary and product flows, performing one or more defined functions, and which models the life cycle of a product
Lagging Indicators	Lagging Indicators show the final outcome of an action, usually well after it has been completed. Profitability is a lagging indicator of sales and expenses Perception measures are also referred to as lagging (trailing/following) indicators. A perception result relates to direct feedback from a stakeholder
Leading Indicators	Leading indicators, sometimes referred to as driving indicators, are usually measured more frequently than lagging indicators. They are the result of a measurement process that is driven by the organisation itself and it is entirely within their span of control. Leading Indicators are those that predict, with a degree of confidence, a future outcome. Employee satisfaction, although a lagging indicator, for the morale of staff, is usually recognised as a leading indicator of customer satisfaction.
Effectiveness	Extent to which planned activities are realized and planned results are achieved
Efficiency	Relationship between the result achieved and the resources used

3.1.8 Terms related to Determination

Determination	Activity to find out one or more characteristics) and their characteristic values
Review	Determination of the suitability, adequacy or effectiveness of an object to achieve established objectives
Monitoring	Determination of the status of a system, a process, a product, a service or an activity
Measurement	Process to determine a value
Measurement process	Set of operations to determine the value of a quantity
Inspection	Determination of conformity to specified requirements
Test	Determination according to Requirements for a specific intended use or application

3.1.9 Terms related to Action

Preventive action	action to eliminate the cause of a potential nonconformity or other potential undesirable situation
Corrective action	action to eliminate the cause of a nonconformity and to prevent recurrence
Correction	action to eliminate a detected nonconformity

3.1.10 Terms related to risk (ISO Guide 73 Risk Management – Vocabulary)

Risk	Effect of uncertainty on objectives
Risk Criteria	terms of reference against which the significance of a risk is evaluated
Risk Management	Coordinated activities to direct and control an organization with regard to risk
Risk Management Policy	Statement of the overall intentions and direction of an organization related to risk management
Risk Attitude	Organization's approach to assess and eventually pursue, retain, take or turn away from risk
Risk Appetite	Amount and type of risk that an organization is prepared to pursue, retain or take
Risk management process	Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analyzing, evaluating, treating, monitoring and reviewing risk
Risk Assessment	Overall process of risk identification, risk analysis and risk evaluation
Risk evaluation	process of comparing the results of risk analysis with risk criteria to determine whether the risk and/or its magnitude is acceptable or tolerable.
Risk Identification	Process of finding, recognizing and describing risks
Event	Occurrence or change of a particular set of circumstances
Consequence (ISO Guide 73)	Outcome of an event affecting objectives Note 1 An event can lead to a range of consequences. Note 2 A consequence can be certain or uncertain and can have positive or negative effects on objectives. Note 3 Consequences can be expressed qualitatively or quantitatively. Note 4 Initial consequences can escalate through knock-on effects.
Likelihood (ISO Guide 73)	Chance of something happening
Risk Profile	Description of any set of risks
Risk Analysis	Process to comprehend the nature of risk and to determine the level of risk
Risk Criteria	Terms of reference against which the significance of a risk is evaluated
Level of risk	Magnitude of a risk, expressed in terms of the combination of consequences and their likelihood
Risk Evaluation	Process of comparing the results of risk analysis with risk criteria to determine whether the risk and/or its magnitude is acceptable or tolerable
Risk mitigation	actions taken to diminish or eliminate harm if a negative event occurs. Mitigation measures may be taken before, during, or after an event with the aim of reducing the degree of harm.
Risk Treatment	Process to modify risk
Residual Risk	Risk remaining after risk treatment

3.1.11 Terms related to Social

Child	Any person under 15 years of age, unless the minimum age for work or mandatory schooling is higher by local law, in which case the stipulated higher age applies in that locality.
Child Labour (EFRAG-ESRS)	Work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. It refers to work that: <ul style="list-style-type: none"> i. is mentally, physically, socially or morally dangerous and harmful to children; and/or ii. interferes with their schooling by depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work. For this definition, a child refers to a person under the age of 15 years, or under the age of completion of compulsory schooling, whichever is higher. Exceptions can occur in certain countries where economies and educational facilities are insufficiently developed, and a minimum age of 14 years applies. These countries of exception are specified by the International Labour Organisation (ILO) in response to a special application by the country concerned and in consultation with representative organisations of employers and workers.
Collective Bargaining Agreement (EFRAG-ESRS)	All negotiations which take place between an employer, a group of employers or one or more employers' organisations, on the one hand, and one or more trade unions or, in their absence, the representatives of the workers duly elected and authorised by them in accordance with national laws and regulations, on the other, for: <ul style="list-style-type: none"> i. determining working conditions and terms of employment; and/or ii. regulating relations between employers and workers; and/or

	iii. regulating relations between employers or their organisations and a workers' organisation or workers' organisations.
Discrimination (EFRAG-ESRS)	Discrimination can occur directly or indirectly - Direct discrimination will have occurred when an individual is treated less favourably by comparison to how others, who are in a similar situation, have been or would be treated, and the reason for this is a particular characteristic they hold, which falls under a "protected ground". Indirect discrimination occurs when an apparently neutral rule disadvantages a person or a group sharing the same characteristics. It must be shown that a group is disadvantaged by a decision when compared to a comparator group.
Forced or compulsory labour (EFRAG-ESRS)	All work or service which is exacted from any person under the threat of penalty and for which the person has not offered himself or herself voluntarily. The term encompasses all situations in which persons are coerced by any means to perform work and includes both traditional "slave-like" practices and contemporary forms of coercion where labour exploitation is involved, which may include human trafficking and modern slavery.
Gender based discrimination	Any distinction, exclusion or restriction made on the basis of sex which has the effect or purpose of impairing or nullifying the recognition, enjoyment or exercise by women, irrespective of their marital status, on a basis of equality of men and women, of human rights and fundamental freedoms.
Harassment (EFRAG-ESRS)	Harassment is defined as a course of comments or actions that are unwelcome or should reasonably be known to be unwelcome, to the person towards whom they are addressed. Harassment occurs when one or more employees are deliberately abused, threatened and/or humiliated in circumstances relating to work. Harassment may be carried out by one or more employees, with the purpose or effect of violating the employees' dignity, affecting [their] health and/or creating a hostile work environment.
Home Worker	A person who is contracted by the organisation or by its supplier, sub-supplier or subcontractor, but does not work on their premises
Human Trafficking	The recruitment, transfer, harbouring or receipt of persons, by means of the use of threat, force, deception, or other forms of coercion, for the purpose of exploitation
Living Wage	The remuneration received for a standard work week by a worker in a particular place sufficient to afford a decent standard of living for the worker and her or his family. Elements of a decent standard of living include food, water, housing, education, health care, transport, clothing, and other essential needs including provision for unexpected events
People / Personnel	All individuals employed or contracted (full time, part time, temporary and contract employees) by an organisation, including but not limited to directors, executives, managers, supervisors, workers, and contract workers such as security guards, canteen workers, dormitory workers and cleaning workers
Overtime (EFRAG-ESRS)	Overtime hours are the number of hours actually worked by a worker in excess of his or her contractual hours of work.
Worker	person performing work or work-related activities that are under the control of the organization
Remediation (EFRAG-ESRS)	Means to counteract or make good a negative impact or provision of remedy. Examples: apologies, financial or non-financial compensation, prevention of harm through injunctions or guarantees of non-repetition, punitive sanctions (whether criminal or administrative, such as fines), restitution, restoration, rehabilitation.
Social Performance	An organisation's achievement of full and sustained personnel satisfaction while continually improving
Social dialogue (EFRAG-ESRS)	All types of negotiation, consultation or simply exchange of information between, or among, representatives of governments, employers, their organisations and workers' representatives, on issues of common interest relating to economic and social policy. It can exist as a tripartite process, with the government as an official party to the dialogue or it may consist of bipartite relations only between workers' representatives and management (or trade unions and employers' organisations).
Vulnerable Group (ISO 26000)	Group of individuals who share one or several characteristics that are the basis of discrimination or adverse social, economic, cultural, political or health circumstances, and that cause them to lack the means to achieve their rights or otherwise enjoy equal opportunities
Wage (EFRAG-ESRS)	Gross wage, excluding variable components such as overtime and incentive pay, and excluding allowances unless they are guaranteed.
Worker organization	An autonomous voluntary association of workers organised for the purpose of furthering and defending the rights and interests of workers

Workforce (EFRAG-ESRS)	Workers who are in an employment relationship with the organization (employees) and non-employee workers who are individual contractors supplying labour to the organization (self-employed workers) or workers provided by undertakings primarily engaged in “employment activities” (NACE CODE 78).
Work-life balance (EFRAG-ESRS)	Satisfactory state of equilibrium between an individual’s work and private life. Work-life balance encompasses not only the balance between work and private life given family or care responsibilities, but also time allocation between time spent at work and in private life beyond family responsibilities.
Young worker	Any worker under the age of 18 but over the age of a child, as defined above

3.1.12 Terms related to Health & Safety (ISO 45001)

OH&S	Occupational Health and Safety
OH&S policy	Policy to prevent work-related injury and ill health to workers and to provide safe and healthy workplaces
OH&S objectives	Objective set by the organization to achieve specific results consistent with the OH&S policy
Work environment	Set of conditions under which work is performed
Workplace	place under the control of the organization where a person needs to be or to go for work purposes
Injury and ill health	Adverse effect on the physical, mental or cognitive condition of a person
Hazard	Source with a potential to cause injury and ill health
OH&S risk	Combination of the likelihood of occurrence of a work-related hazardous event(s) or exposure(s) and the severity of injury and ill health that can be caused by the event(s) or exposure(s)
OH&S Performance	Performance related to the effectiveness of the prevention of injury and ill health to workers and the provision of safe and healthy workplaces
Incident	Occurrence arising out of, or in the course of, work that could or does result in injury and ill health

3.1.13 Terms related to Environment (ISO 14050, Environmental Management – Vocabulary)

Environment	Surroundings in which an organization operates, including air, water, land, natural resources, flora, fauna and people, and their interrelationships (ISO 14000)
Environmental Aspect	Element of an organization’s activities or products or services that can interact with the environment
Environmental condition	State or characteristic of the environment as determined at a certain point in time
Environmental impact	Change to the environment, whether adverse or beneficial, wholly or partially resulting from an organization’s environmental aspects
Environmental performance	Performance related to the management of environmental aspects
Environmental performance indicator	Specific expression that provides information about an organization’s environmental performance
Environmental Policy	Intention and direction of an organization related to environmental performance, as formally expressed by its top management
Prevention of pollution	Use of processes, practices, techniques, materials, products, services or energy to avoid, reduce or control (separately or in combination) the creation, emission or discharge of any type of pollutant or waste, in order to reduce adverse environmental impacts
Life cycle	Consecutive and interlinked stages of a product (or service) system, from raw material acquisition or generation from natural resources to final disposal
Life Cycle Assessment (LCA)	Compilation and evaluation of the inputs, outputs and the potential environmental impacts of a product system throughout its life cycle
Waste	Anything for which the generator or holders has no further uses and which is discarded or is released in the environment

3.1.14 Terms related to Business Ethics (ISO 26000)

Feedback	Opinions, comments, and expressions of interest in a product, a service or a complaints-handling <i>process</i>
Stakeholder satisfaction	Stakeholder's (customer, employee, business partner, society) perception of the degree to which the needs and expectations have been fulfilled
Complaint	Expression of dissatisfaction made to an organization, related to its product, service, process, management or the complaints-handling <i>process</i> itself, where a response or resolution is explicitly or implicitly expected
Stakeholder service	Interaction of the organization with the Stakeholder throughout the life cycle of a product or a service or a process or a management system
Code of conduct	Promises, made to Stakeholders by an organization concerning its behaviour, that are aimed at enhanced stakeholder satisfaction and related provisions
Dispute	Disagreement, arising from a complaint, submitted to a Dispute resolution provider
Fair Operating Practices	Operating practices that concern ethical conduct in an organization and with other organizations, such as suppliers, with which it has relationships
Bribery	Offering, promising, giving, accepting or soliciting of an undue advantage of any value (which could be financial or non-financial), directly or indirectly, and irrespective of location(s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person's duties

3.1.15 Terms related to claim and its verification/validation and assurance

Claim (ISO 17029)	Information declared by the client. The claim is the object of conformity assessment by validation/verification A claim can be provided in the form of a report, a statement, a declaration, a project plan, or consolidated data. It includes an ESG Rating and a Sustainability reporting
Assurance (Program)	Opinion expressed by an Assessment team as regards the compliance of the sustainability reporting with specified and applicable sustainability reporting standards.
Assurance Report (SRC 2030)	Document that describes the <i>assurance engagement</i> and the results
Assurance Statement (SRC 2030)	Declaration of the outcome of the <i>assurance engagement</i> . The assurance statement provides a summary description of the assurance activities undertaken and an opinion as to the <i>level of assurance</i> that can be placed on the <i>organization's sustainability report</i> . The assurance statement does not, of itself, afford contractual or other legal guarantees.
Comparative claim (ISO 17033)	Claim regarding the superiority or equivalence of one product, process, service or organization versus another product, process, service or organization over time
Comply or explain (programme)	Obligation to explain in written the reason of a deviation by a specified requirement, rule or regulation.
Due Diligence (OECD)	The process enterprises should carry out to identify, prevent, mitigate and account for how they address actual and potential adverse impacts in their operations, their supply chains and other business relationships related to the following topics: human rights, including workers and industrial relations, environment, bribery and corruption, disclosure, and consumer interests. In this program the term Due Diligence applies to the entire validation process against the GIF Framework (fundamentals, criteria and scoring system) In this programme the Due Diligence shall consider impacts, risk and opportunities (IRO).
Explanatory statement (ISO 17033)	Explanation which is needed or given so that an ethical claim can be properly understood by a user or a potential user of the product
Environmental Product Declaration	Environmental Declaration providing quantified environmental data using predetermined parameters and, where relevant, additional environmental information
Full Time Equivalent Employee (Eurostat)	A full-time equivalent (FTE) is a unit to measure employed persons in a way that makes them comparable although they may work a different number of hours per week. The unit is obtained by comparing an employee's average number of hours worked to the average number of hours of a full-time worker. A full-time person is therefore counted as one FTE, while a part-time worker gets a score in proportion to the hours he or she works. For example, a part-time worker employed for 20 hours a week where full-time work consists of 40 hours, is counted as 0.5 FTE. Note 1: in this programme the FTE shall apply to the organization's workforce which includes:

	<p>a) employees b) self-employed workers c) workers provided by undertakings primarily engaged in employment activities (NACE 78) Note 2: for the purpose of this program the FTE is the unit to measure the workforce a) working under control and responsibility of the organization b) on continual basis (even in the event of limited time period) for at least 50% of the standard working time per week</p>
Level of assurance (ISO 17029)	Degree of confidence in the claim
Material issue	<p>The organization's most significant environmental, social and governance impacts and risks for the organization and its stakeholders as derived from the understanding of its context and the materiality analysis About the assurance of sustainability reporting the definition, the approach and the expected results of the materiality assessment specified in the specified sustainability reporting standard shall apply.</p>
Materiality (ISO 17029)	<p>Significant for the intended users (stakeholders) Concept that misstatement, individually or aggregated, can influence the reliability of the claim or decisions made by the intended users. Materiality can be qualitative or quantitative</p>
Programme Owner (ISO 17029)	Person or organization responsible for developing and maintaining a specific validation programme or verification programme
Program Operator (Programme)	Organization appointed by the Program Owner in charge of managing and promoting the Program, approving the Validation Bodies and the GIF AP Credentialing (GIF APs).
Publication (Programme)	Action whereby Get It Fair makes publicly available the name and profile of an organization positively completing the Due Diligence
Scope of validation/verification (ISO 17029)	<p>Identification of:</p> <ul style="list-style-type: none"> - The claim to be the object of validation of verification including the boundaries of the claim - The applicable validation programme/verification programme - The standard and other normative documents, including their date of publication, to which the claim is validated/verified
Supporting data (ISO 17033)	Verifiable technical information that substantiates the ethical claim
Supporting information (ISO 17033)	Available material that supports the ethical claim
Validation (ISO 17029)	<p>Confirmation of a claim through the provision of objective evidence, that the requirements for a specific intended future use or application have been fulfilled. Note 1: objective evidence can come from real or simulated sources. Note 2: validation is a process to evaluate the reasonableness of the assumptions, limitations and methods that support a claim about the outcome of future activities (confirmation of plausibility). Note 3: In this program validation is the action by which a validation body confirms the accuracy of the Final Evaluation Report according to the thresholds required for granting the "GIF Responsible Organization" validated claim and mark.</p>
Verification (ISO 17029)	<p>Confirmation of a claim, through the provision of objective evidence that specified requirements have been fulfilled. Verification is considered to be a process for evaluating a claim based on historical data and information to determine whether the claim is materially correct and conforms with specified requirements. Verification is applied to claims regarding events that have already occurred or results that have been obtained (Confirmation of truthfulness)</p>
Validation Body (ISO 17029)	Body that performs Validation
Verification Body (ISO 17029)	Body that performs verification
Validation Statement	Declaration by the Validation Body of the outcome of the validation process
Verification Statement	Declaration by the Validation Body of the outcome of the verification process
Validation Programme (ISO 17029)	Rules, procedures, and management for carrying out validation activities in a specific sector
Verification Programme (ISO 17029)	Rules, procedures, and management for carrying out verification activities in a specific sector

3.1.16 Terms related to Assessment

Assessment	Systematic, independent, and documented process for obtaining objective evidence and evaluating it objectively to determine the extent to which the assessment criteria are fulfilled
Assessment criteria	Set of policies, procedures or requirements used as a reference against which evidence is compared
Evidence	Records, statements of fact or other information, which are relevant to the assessment criteria and verifiable
Findings	Results of the evaluation of the collected evidence against assessment criteria
Assessed	Organization being assessed

3.1.17 Terms related to Get It Fair Program

Get It Fair Framework	set of criteria to evaluate the ability of an Organization in fulfilling all the ESG Aspects: human rights, work conditions, H&S, environment, business ethics.
Applicant	The organization who applied a Unit for Due Diligence and owns rights to Assessment report
Application	Formal request to be admitted to the Get It Fair Ethical Labelling programme submitted to the Get It Fair secretariat
Assessment Team	One or more assessor conducting an assessment, supported if needed by technical experts
Assessor	Person with the demonstrated personal attributes and competence and to conduct an assessment.
Final Report	Document reporting the evidence, evaluation and results of the different activities completed during the assessment . This document is delivered to the Assessed Unit for internal purpose.
Non-financial report (Program)	Disclosure in the management report of information on policies, risks and outcomes as regards environmental matters, social and employee aspects, respect for human rights, anticorruption and bribery issues, and diversity in the board of directors. Document referring to the Final report and summarizing the final evaluation against each aspect of the Get It Fair Assessment . This document is prepared for disclosure to Stakeholders according to the provisions of Directive 2014/95/EU.
Observer	Person who accompanies the Assessment Team but does not act as an Assessor
Periodic Assessment (Programme)	Assessment undertaken to determine whether a unit continues to adhere to the principles and criteria of the Get It Fair Framework and maintain the score above the thresholds requested by the Program within the contractual period.
Publication (Programme)	Action whereby Get It Fair makes publicly available the name and profile of an organization positively completing the Due Diligence
Rating (Program)	Semi-quantitative score representing the exposure level to impacts, risks and opportunities of an organization
Registration	Action attesting that all the documents required to the Applicant to prepare and plan the commercial offer have been delivered. A serial number is issued by the Program owner to the AVB and then assigned to the Applicant
Risk based approach (Program)	The evaluation approach implemented to conduct the Due Diligence and determine the score proportionally to the likelihood and consequence of an event to occur
Technical Expert	Person who provides specific knowledge or expertise to the Assessment Team
Validation cycle	Set of assessments planned for a specific time frame to evaluate an organization according to the GIF Framework.
Withdrawal	Action taken by the AVB to cancel the Validation validity
Withhold	Action taken by the AVB to put in stand-by the Validation validity