Responsible Impact Project
Civil Society and Private Sector Cooperation
Through CSR in Europe and Turkey Report
Civil Society Dialogue (CSD) Programme

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The program was developed as a platform to establish a permanent dialogue, mutual exchange of information and mutual recognition of communities by coming together with civil society organizations from Turkey and the European Union member countries.

“Civil Society Dialogue between the EU and Turkey” program, it is carried out since 2008. The program aims to increase interaction and dialogue between Turkey and EU civil society at local, regional and national levels. Also, it is a program that supports awareness-raising initiatives in each community by focusing on the benefits and importance of Turkey’s EU membership.

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ABBREVIATION LIST

CSR Corporate Social Responsibility
DS Drive Sustainability
EC European Commission
EEB European Environment Bureau
ESDN European Sustainable Development Network
ESG Environment, Social, Governance
ETRMA European Tyre and Rubber Manufacturers Association
EU European Union (EU)
FITRE Charity (Islamic Term)
GDP Gross Domestic Product (GSYH)
GIZ Deutsche Gesellschaft für Internationale Zusammenarbeit
HLEG High-level Expert Group
IOM International Organization for Migration (United Nations Migration Agency)
IUCN International Union for Conservation of Nature
NFRD Non-financial reporting Directive
OECD Organization for Economic Co-operation and Development
RNE German Council for Sustainable Development
SDG Sustainable Development Goals
SME Small and Medium-Sized Businesses
STK Nongovernmental Organizations
TCFD Task Force on Climate-Related Financial Disclosures
TRWP Tyre and Road Wear Particles
UN United Nations (BM)
VAKF Civil Society
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Corporate Social Responsibility (CSR) has three pillars, which are the private sector, civil society, and the government.

Time to time these three pillars converge and diverge. This results in some of these main pillars being left behind. For instance, there have been times when the private sector and the government work closely. However, while government and private sector collaboration is beneficial to some extent, they unfortunately tend to neglect or exclude civil society. Civil society’s exclusion can cause many social problems and may eventually result in the collapse of the entire system societal. When you leave civil society out of the box, the solutions that are not reached by consultation with the society and the general public, hence the proposed solutions are not affiliated with the problems of society. Hence, they are not seen as the solutions society needs.

Strong government to business cooperation promotes enterprises on how to become more capitalistic, yet recent experiences suggest that purely capitalist many problems arise when civil society is excluded, and the societal system or societal harmony has on many occasions been changed in history. But those are not easy and always desirable change processes because often we witness such experiences in history as a result of social upheaval and societal tensions, uprisings or revolutions at the expense of the other pillars.

The second scenario, which we have also witnessed in history, is the instance when the government and certain radical elements of civil society working very closely with each other. Often, in such scenarios when the government and certain radical elements of civil society collaborate very strongly, then the private sector is often targeted or scapegoated. Sustainability of the private sector is necessary to freely make the market function through meeting demand and supply of society’s needs and wants. Neglecting the private sector brings about inconsistency in the market because it’s not the free market and the decisions are being taken by the government directly rather than letting the free market operate. We have experienced those times in history when certain elements of civil society worked very closely with the government (Such as in many Communist regimes during the Cold War). However, the Soviet Union right now does not exist anymore, and other Communist Regimes (such as China and Vietnam) altered their economic models to better accommodate the private sector and free enterprises.

Finally, when the private sector and civil society work very closely with each other, then there is a model where the government audits and mediates with the other two pillars. We would argue that this is the best combination, which is what CSR is trying to achieve. I believe we had in the past experienced more frequently the first two scenarios and I believe now is the time for the third scenario. Now is the time for the private sector and civil society to collaborate, and government to audit them, and provide

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the framework under which they can collaborate in a rule-based system. I believe that this is possible through CSR.

We talk about three pillars which are the government private-sector and civil-society in our daily lives. We also see how these three pillars work with each other. For instance, Donald Trump, the President of the United States of America is from the private sector. He wasn’t a politician, nor did he have any significant civil society or charitable activities. Mr. Trump was heading a large corporation as a business owner. Today he is the president of the United States, who can decide for the fate of the United States, and has a private-sector background. French President Macron is also from the private sector. Having experience in the private sector, leading a large-scale company, brings significant expertise in management, can be combined and useful in politics.

I believe that now is the time for the private sector to be more inclusive in the decision-making process. Last but not the least, the time has come for the private sector actors to become more involved in the leadership of the United Nations, including having a UN Secretary-General with private sector background. Technology has improved dramatically in the last 20 years; thus, the UN needs to converge with using more efficient technology; which can be better addressed with the private sector.

Therefore, as the president of the United States and of France are from the private sector, the head of the United Nations also needs to be from the private sector. As a result, my candidate as the next Secretary-General of the United Nations is Paul Paulman, the CEO of Unilever. This argument is valid not only for the UN but also for other major International Organizations such as NATO. The next NATO Secretary-General could also be from the private sector, such as an executive with a strong background from one of the major defense companies. As we see the last scenario is promising to be on the rise. The combination of civil society and the private sector can better lead society, while governments provide the rule-based background for the partnership to function. I believe that CSR is the path for the convergence of these three pillars to better suit societal needs in the new Millennium as well as creates a shared value of three pillars which are the private sector, public sector and civil society.

Serdar Dinler

Corporate Social Responsibility Association of Turkey
Chair
The report Civil Society and Private Sector Cooperation Through CSR in Europe and Turkey is carried out by Corporate Social Responsibility Association of Turkey (CSR Turkey) and CSR Europe, intends to show production and implementation processes for corporate social responsibility policies of the civil society and corporate social responsibility in Europe and Turkey. The overall objectives of the project are to share good partnership examples of civil society and the private sector in Turkey and European Union countries to examine the conditions and arrangements for this cooperation. This project is financed by the European Union under the “Fifth Phase of the Civil Society Dialogue Programme”. Besides, it aims to illustrate best practices of corporate social responsibility activities in which companies are using CSR concepts to give back to the economy, society and environment in Europe and Turkey.

**Target Groups**

- Civil Society
- Private Sector
- Corporate Social Responsibility Association of Turkey (CSR Turkey)
- CSR Europe

This report intends to enhance corporate social responsibility awareness, especially in civil society. The report highlights CSR activities of several companies such as IBM Turkey, Coca Cola Turkey, Microsoft Turkey, Sabiha Gokcen Airport, İhtiyac Haritası, KACUV, OSGD, Yesim Tekstil, Esas Sosyal, Allianz Turkey, TKYD, Zorlu Enerji, Ankara Development Agency, SDG Impact Accelerator in Turkey as well as McCain, Johnson & Johnson, Bridgestone, Vattenfall, Solvay, IBM, RNE, EEB, IOM NL, CSR Hellas, The Shift, IUCN, GIZ, CSR Europe in Europe. Several interviews have been conducted with the organizations regarding their CSR activities in Turkey and Europe stated above. The report provides insights into the situation and development of CSR in the EU and Turkey in terms of understanding and awareness of CSR by public authorities, private sector and society, as well as the policies, strategies and support measures targeted at fostering cross-sectoral partnerships through CSR.

A total of 30 interviews were conducted with private, public and civil society organizations regarding their sustainability activities and cross-sector partnership projects in Europe and Turkey. The report has been written with the supervision of Burçak Çullu, by Berat Kjamili regarding Turkey as well as the European part has been written by Soni Kanabar and Paula Byrne.
This report is structured as follows:

• Overview of the Most Important Actors and their Strategies regarding CSR in Europe and Turkey

Interviewees from European and Turkish multinational companies were asked to describe the organization’s sustainability strategy, the methodology for measuring their environmental, social and governance (ESG) impacts, how sustainability is managed within the organization, employee engagement, and the challenges in implementing the organization’s CSR strategy.

• Corporate Social Responsibility and Cross-Sector Partnerships in Europe and Turkey

A total of 30 actors were selected and identified based on the best practice initiatives of cross-sector partnerships in Europe and Turkey through their respective CSR activities. The ESG impacts of the initiative and fostering and hindering factors for actors to engage in CSR have been analyzed. All the graphs / figures prepared by the authors and represent their work which shows the aggregated statistics generated from interviews.
ABOUT CSR TURKEY

CSR Turkey is an independent NGO formed in 2005 by the efforts from academics, businesses and other civil society organizations. She aims to promote CSR notions within international standards in Turkey and to increase CSR awareness which already exists with foundations, associations and guild culture in Turkey. CSR Turkey operates with an approach based on sustainable development, corporate governance, public-civil society & private sector partnership. CSR Turkey maintains her activities on SDGs, Jobs & Skills, Sustainable Cities, Human Rights in Business, Science, Technology, Engineering and Math; Entrepreneurship, Corporate Governance, Sustainability Reporting, scientific research for CSR and CSR training.

http://www.csrturkey.org/ - www.kssd.org

ABOUT CSR EUROPE

CSR Europe is the leading European business network for Corporate Social Responsibility. Through our network of 45 corporate members and 41 National CSR organizations, it gathers over 10,000 companies and acts as a united platform for those businesses looking to raise awareness, build capacity, promote and support the development and implementation of CSR practices. In its mission to bring the sustainability agenda forward, we at CSR Europe go beyond European borders and cooperate with CSR organizations in other regions across the world.

Members of the network actively collaborate on the development of CSR publications, share experience as well as inspiration during joint meetings and events. On the other hand, CSR Europe has recently started official collaborations with several Regional Partner Organizations (RPOs). CSR Europe and RPOs agree to share a common mission to move the CSR agenda forward to corporate and public programs towards socio-economic development through cooperation with CSR organizations in other regions across the world.

https://www.csreurope.org/
Corporate social responsibility (CSR) is a unique business model that allows companies to be socially impactful for their stakeholders and the public. Through corporate social responsibility activities, companies can have a bigger impact on society including economic, social, and environmental aspects. The concept of CSR has a position that the definition does not fit any specific description. The concept also varies within national and international dynamics. The concept of CSR can be used in companies in forms such as business ethics, accountability, transparency, human rights, occupational health and safety, environment, gender equality, anti-corruption, sustainable development and innovation. The sustainable development trend globally has also impacted the importance of CSR concepts. Business actors also actively took their roles in sustainable development for human development matters in addition to their financial sustainability. CSR concept to be adopted by the companies requires the integration of social, environmental, ethical, human rights and consumer rights to their short-term and long-term policies with the involvement of their stakeholders.

The meaning of CSR isn’t clear in the business world. CSR practices, which are yet grasped as philanthropy, can be acknowledged as sponsorship activities and network advancement ventures completed with NGOs. Education comprises the issue which is most engaged by the organizations and which is most requested by the network in the field of network improvement. Wellbeing, condition, aggressive behavior at home and women’s rights come after education. Support of partners in CSR practices is constrained to different organizations and joint ventures with NGOs. When all is said in done terms, organizations approach reasonably to moderately less difficult social and natural issues. Besides, a few organizations may consider CSR as an advertising and promoting apparatus, and they may put resources into non-vital CSR rehearsals.

Civil society associations participate in upholding the open’s rights and wishes of the general population, including however not restricted to wellbeing, condition and financial rights. They satisfy significant obligations of balanced governance in majority rule governments, they can impact the administration and consider it responsible. Examples of well-known civil society organizations include Amnesty International, the International Trade Union Confederation, the World Wide Fund for Nature (WWF), Greenpeace and the Danish Refugee Council (DRC).

Civil Society and private sector cooperation play both main roles to solve societal, environmental problems we face nowadays which less than one stakeholder is not enough to solve. Private Sector companies are involved in many aspects of our lives. Their financial sustainability is one of the ways to turn it back

to take advantage of people to achieve sustainable development goals. On the other hand, civil society organizations’ roles are to solve societal, environmental problems with their advocacy, stakeholders and impact. That is, cooperation between civil society and the private sector brings about both financial sustainability and strong advocacy to achieve sustainable development goals. To achieve sustainable development goals, we need partnerships that can solve the challenges we face nowadays around the globe.

The interaction between business and society in Europe is shaped by the diversity of economic, political and cultural landscapes across the continent. The idea that companies can contribute to societal well-being beyond their legal obligations has a long tradition in many parts of the EU. Until recently, the development of CSR in Europe has mostly been driven by proactive, voluntary strategies adopted by pioneering businesses, European institutions and national governments, as well as by external pressures from other stakeholders such as civil society and the investor community, among others.

However, in 2014, the EU Directive for non-financial information disclosure (Directive 2014/95/EU), came as a decisive step to improve corporate transparency across Europe. From 2018, large companies have been required to include non-financial statements in their annual report. CSR Europe played an active role in engaging companies in the negotiations, transposition and implementation of the Directive across the 28 Member States.

European companies have taken strides in disclosing non-financial information in their annual and/or CSR reports. Increasingly, pioneering companies are publishing integrated reports, and sustainability is being discussed in boardrooms. Still, many challenges remain. Better integration of sustainability in business models increased stakeholder engagement (ever more from investors) and measuring and managing ESG impact requires further elaboration. A fully integrated, action-oriented approach to CSR is becoming increasingly important, and pioneering businesses and civil society organizations are redefining ‘CSR’ and what this means in practical terms.

The European Union (EU), set up following the Second World War, is a political and economic union of 28 member states that are located primarily in Europe. The six founding countries are Belgium, France, Germany, Italy, Luxembourg and the Netherlands. The EU has developed an internal single market through a standardized system of laws that apply to all member states. EU policies aim to ensure the free movement of people, goods, services and capital within the internal market, enact legislation in justice and home affairs and maintain common policies on trade, agriculture, fisheries and regional development among others. The EU and European citizenship were established with the Maastricht Treaty in 1993, although the EU traces its origins back to 1951 with the Treaty of Paris, when the European Coal and Steel Community was established, followed by the Treaty of Rome in 1957.
The EU covers over 4 million km² and has 513 million inhabitants⁴ - the world’s third-largest population after China and India.

The GDP of the EU is estimated at 18.8 trillion USD (2018)⁵. Additionally, all 28 EU countries have a very high Human Development Index, according to the United Nations Development Programme. In 2012, the EU was awarded the Nobel Peace Prize, for advancing the causes of peace, reconciliation, democracy and human rights in Europe.


Overview of the Most Important Actors and their Strategies regarding CSR in Europe

The new European Commission (2019-2024) places sustainability at the cornerstone of its political vision. The EU is fully committed to becoming a frontrunner in implementing the 2030 Agenda for Sustainable Development\(^1\), together with its Member States, and is committed to implementing the SDGs both in its internal and external policies. The European Green New Deal\(^2\), outlined by the new European Commission 2019-2024 is the most ambitious package of measures that will enable European citizens and businesses to benefit from a sustainable green transition. Climate change is high on the EU agenda as Europe strives to be the first climate-neutral continent by 2050. Other policy priorities for the next five years include clean energy, sustainable industry, sustainable mobility, biodiversity, sustainable food systems and measures to eliminate pollution.

Public authorities, including the EU, play an important role in supporting and encouraging companies to conduct their business responsibly, through voluntary policy measures and, where necessary, complementary regulation. With the EU NFRD, companies are required to report on their Environmental, Social and Governance (ESG) impacts as well, shifting the sustainability agenda beyond the ‘social’. The EU NFRD supports corporate reporting as a means towards better integration of sustainability within business models. The UN guiding principles on business and human rights define what companies and governments should, so businesses don’t have a negative impact on human rights (CSR Europe’s Blueprint for Embedding Human rights in Key Company functions\(^3\), based on the UN guiding principles, provides practical support to companies including specific measures that are required by human resources, procurement and risk functions).

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Traditionally, the focus of CSR has been on the ‘social’ component of sustainability, with a dedicated letter in the acronym; Corporate Social Responsibility.

The European Commission has defined CSR as the responsibility of enterprises for their impact on society⁴.

This means companies can become socially responsible by integrating not only social concerns into their business strategy operations but environmental, ethical and human rights concerns as well. In Europe, the actions of companies (both small and large) have significant impacts on the lives of citizens not just in the EU, but around the world. As a result, public and civil society stakeholders rightly expect that companies not only disclose their Environmental, Social and Governance impacts but also prevent, manage and mitigate any negative impact they may cause within their supply chains and the global value chain as a whole.

In order to understand CSR and Sustainability in the European context, both the private sector and civil society actors were interviewed on their overall approach to CSR, what CSR means to them, and the challenges they face in implementing their CSR/business strategy. The business approach to CSR in Europe is at a sophisticated stage, where many multinational companies are working towards integrated business models i.e. integrating sustainability into their business strategies, management and risks. As outlined in Figure 1 below, almost 58% of companies interviewed predominantly take a ‘shared value’ approach to CSR, meaning the business is the main driver for impact, not isolated social contributions. 38% of interviewees expressed that social investment was the main approach to CSR in the company, where CSR is clearly linked to the business strategy (but not necessarily fully integrated).

As indicated in the results, corporate philanthropy is not the main approach to CSR for companies, nonetheless, philanthropy still plays a small but valuable role in CSR policies.

Despite the widely accepted ideal of pursuing “shared value”—creating economic value in ways that also create value for society—our research suggests that this is not the norm. Rather, most companies practice a multifaceted version of CSR that runs the gamut from pure philanthropy to environmental sustainability to the active pursuit of shared value. Moreover, well-managed companies seem less interested in totally integrating CSR with their business strategies and goals than in devising a cogent CSR program aligned with the company’s purpose and values.

Therefore, what does CSR practically mean, according to private sector actors and civil society actors? To assess the differences of perspectives between the two stakeholder groups, a set of standard topics were provided (interviewees could select more than one). As indicated in figure 2 below, according to civil society and private actors interviewed, CSR is about the ethical business beyond profit, meeting the needs of stakeholders in society and avoiding environmental damage. Donations, sponsorships and helping people in need, on the other hand, are not the focus of CSR for European stakeholders today. This is not to say companies do not engage in sponsorships (typically 10-20% of corporate CSR policies from those interviewed), donations and helping people in need, but rather the definition of CSR has evolved - and moved beyond - from sponsorships, donations and helping people in need. CSR is about operating in ways that enhance society and the environment, instead of contributing negatively to them.

Avoiding environmental damage and valuing nature plays a significant role in CSR according to most; private sector and civil society organizations highlighted the importance of the link between CSR and climate action. Climate-related reporting and ESG impact measurement are increasingly important, with rising demand from investors. Companies are aware they must adopt a positive purpose to thrive in the modern business landscape and become more attractive for investors and stakeholders in the long term.

Sustainability management within companies is typically divided by regions. This is partly due to the different laws (i.e. the USA vs Europe), and the differing materiality of sustainability in the regional
offices. However, the connection between Europe and Global is with the regional teams i.e. EMEA that report to the executive committee or board of directors, 100% of the companies interviewed stated the sustainability management team reports directly to the executive committee or board of directors.

Implementing the sustainability strategy comes with a set of challenges for every company; one of the main challenges expressed is awareness-raising - and engagement – with employees on CSR. Some of the concerns expressed are that employees (outside of the CSR team) often do not have enough knowledge about sustainability topics, or the mandate, and therefore require a lot of guidance to be able to engage on sustainability issues. For instance, according to one company, there are pockets of employees who don’t necessarily feel that sustainability should be fully integrated, however “this depends on the short or long term financial perspective; in the long term, if a company is expecting to be around in a hundred years’ time, there is no other way than to make it an integrated business.” Raising sustainability awareness among employees is needed, and companies do have processes in place; still, raising attention at the top level is essential.

The process of managing stakeholder expectations is also a challenge for companies. Aligning companies’ vision and CSR strategy with the expectations of their external stakeholders (society, government, suppliers, customers) can be tricky. For instance, sometimes stakeholders are eager to improve CSR policies, but the suppliers of companies are not willing - or able- to adopt them. In order to address such challenges, companies must invest in a proactive, long-term engagement and negotiation process, which can be resource-intensive for companies. This brings us to the third major challenge for the companies interviewed: limited HR and financial resources. In order to implement strategic and long-term sustainable policies and projects, dedicated staff and budget need to be allocated accordingly, but this can only happen if the company prioritizes its materiality and it is fully integrated into the business model, starting at the top level of management.

Interviewees were given an opinion-based question on how companies can determine their CSR priorities/activities if they lack the benefits and resources (money, employees, time and information) to develop an appropriate CSR strategy. Four overarching recommendations were provided by private and civil society actors:

**Make a strong business case internally for CSR.** Businesses need people that can engage. It would be enough for one person who is good enough in defining the business case for working on certain CSR topics. If s/he could convince top management, resources will naturally flow. This is how the sustainability journey of numerous companies started; by having limited resources and convincing top management. According to one of the interviewees, it is in fact wise not to have too many financial resources; the more money available the higher the risk of philanthropy which would guide the company in the opposite direction. Once senior management sees the value of CSR, it is easier to allocate resources.
Prioritize your resources through a materiality assessment. In order to allocate resources efficiently, companies must assess their materiality, which will allow them to focus time, money, and energy on what matters most. Materiality assessment is the process of identifying and assessing potential environmental, social, and governance issues that impact businesses and their stakeholders. The advantages are colossal; it would allow companies to define opportunities, mitigate business risks, improve stakeholder engagement, and ensure the integration of sustainability into their business strategy.

Actively engage your internal and external stakeholders. Stakeholders play a key role in the implementation of corporate CSR activities. In order to survive in the long run, an efficient stakeholder engagement strategy based on mutual trust and transparency is vital. Involving a company’s direct and indirect stakeholders, such as customers, suppliers, distributors and peers, for instance, allows the company to develop and priorities an impactful CSR strategy.

Be more collaborative. Tackling sustainability challenges not only requires engaging in a dialogue with stakeholders, but also taking collaborative action i.e. implementing action-oriented projects. Individual stakeholders cannot solve sustainability challenges in silos, they need the expertise, experience and joint effort from all actors involved.
Overview of the Most Important Actors and their Strategies regarding CSR in Turkey

In Turkey civil society is not a new term, even during Ottoman times, Vakf – civil society existed and collaborated with the public sector and private sector. In Islam, there is an understanding of “Fitre” which means at the end of Ramadan, people who believe donate money to people in need. So, both Civil Society and donations are part of Turkey and the majority’s religion and practice historically. However, CSR does not only mean donations and civil society, CSR concept means the process of how the private sector is socially, environmentally, ethically and transparently responsible to society and the world with their action plans and strategies. That is the actions and decisions made by companies matters to define CSR activities of the private sector. In order to understand CSR and sustainability in Turkey, we have interviews with private sector companies that are both national and international operating in Turkey, development agencies, public sector, and civil society actors that are active in overall Turkey to draw the picture where CSR and sustainability stand in practice. 99.8% of all enterprises in Turkey consist of SMEs and provides 76.7% of total employment in these enterprises. We mainly interviewed some of the top companies working in Turkey which is in 0.2% of total enterprises. That is our data illustrate more about how big scaled companies consider CSR and sustainability. The fact that the CSR concept is not fully understood in Turkey, some of the SMEs also participate in social responsibility projects but they might not have clear strategies regarding CSR.

As we mentioned earlier, Fitre and Vakf cultures can even be observed among SMEs. For instance, Ankara Development Agency mediated 18 sponsorship agreements for 16 social responsibility projects in Ankara, the interesting fact is donations and implementations were made by SMEs located in Ankara. As also civil society has a long history starting from Ottoman times, according to the General Directorate of Foundations and Associations Department of the Presidency’s website published statistics, 108,748 associations in Turkey in January existed in 2016 and 5014 shows a new trust foundation. Foundations mostly work in the fields of education and social assistance, associations in the fields of professional and solidarity, sports and sport-related activities and religious services.

Even though all tackle social, environmental, professional and solidarity, sports and sport-related activities and religious issues, the sustainability within civil society organizations still is a big question among them. So, we analyzed also civil society perspectives regarding sustainability and CSR partnership. Firstly, we see that private sector companies tied CSR mostly within an existing unit of the relevant department, communication unit or less likely under global unit whereas 86% of interviewed civil society actors usually included Sustainability and thus CSR with other more creative departments. So, private sectors have a more corporate structure and they prepare CSR activities with more cooperate terms.

6 Ramadan is holy month considered by Muslims. Muslims are fasting during the month.
On the other hand, as civil society met with the terms of sustainability and CSR, they acted more independently and created creative departments within organizations. The more detailed percentages and answers can be found in Figure 3. below.

As CSR and sustainability concepts are not clear enough, each organization defines CSR and sustainability differently. CSR concept is neither only donations nor one-time projects conducted by organizations. CSR concepts require strategy, action plan, milestones and consistency.

The strategy of main actors shapes the impact of CSR, deliverables, employees’ happiness, social and environmental issues, that is, having a CSR strategy brings about sustainability. Sustainability does not come in a day, it comes with proper acceptance, departments, process, impact analysis, decisions. In order to show how CSR concepts and sustainability are attached within interviewed organizations, we asked their CSR and Sustainability strategies with examples.

**Figure 3. What department is responsible for CSR (Private Sector) & What department is responsible for Sustainability (Civil Society)**

From our interviews, all civil society actors prepared action plan milestones and had a clear sustainability strategy within their civil society organization. Besides, all companies including CSR under existing units had a clear CSR strategy, hired approximately 2 to 4 employees working only or partly for CSR strategy and prepare an action plan and milestones. Both civil society and private sector actors tackle UN Sustainable Development Goals with their strategies. To sum up, having a CSR strategy or sustainability strategy depends on decisions made in the organizations. That is, how the decisions are made, how decisions are reported and how the decisions are implemented can help organizations prepare more sustainable and transparent CSR activities.

We have also interviewed how the decisions are made in both civil society and the private sector. The private sector does have a more standardized structure for decisions, we see that when it comes to CSR, decision processes continue the same way with mostly firstly in the responsible unit then to the board of directors. Interviewed civil society also reports nearly 43% to the board of directors but we can see that civil society does not work in the same way as cooperates. As the private sector does have a more structured way of the decision process, civil society actors approximately all have nearly different methods.
Consequently, cross partnership through CSR between the private sector and civil society can be very beneficial to exchange know-how. The private sector can benefit from different methods of civil society whereas civil society can adopt standardized versions of decision processes of the private sector by collaborating. More information about decision processes between civil society and the private sector can be found in figure 4. below.

Finally, Corporate Social Responsibility is a management concept in which private sector companies can integrate social and environmental concerns in their businesses and strategies with their stakeholders. CSR is a concept which addresses expectations of shareholders and stakeholders of private sector companies to balance economic, environmental and social imperatives, (“Triple-Bottom-Line-Approach”). That is, we need to distinguish CSR concepts from charity, sponsorships or philanthropy. CSR concept can lead to valuable contributions to poverty reduction. As a result, CSR directly enhances the reputation of a company and strengthens its brand, the concept of CSR goes beyond that.9 We stated earlier that even SMEs in Turkey which makes around 99.8% of all enterprises participate in sponsorship or charities. In order to draw CSR concept and Sustainability definitions in civil society and private sector in Turkey, we asked organizations we interviewed what they understand from CSR and Sustainability whether they were only involved with philanthropy or with other means of CSR.

We used the same options for both CSR concepts and Sustainability. Private sector answers to each option overall were higher than what civil society thinks CSR and sustainability are. Both the private sector and civil society think it’s less about the contribution to their employees compared to other options. What civil society and private sector agreed CSR and sustainability definition mean are “stakeholders to compensate for needs in society” and “ethical business applications over profits”.

The private sector approximately agreed that most definitions suit the CSR minimum from 57% for contribution to employees to max 86% for the definitions in the options. As CSR can be a combination of multiple business applications, private sector understanding of the CSR concept is emerging in the private sector based on the answers we received. Surprisingly, civil society organizations’ answers to sustainability were not picked from civil society as much as the private sector. Civil society thinks that

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sustainability is about 29% for contribution to employees and max 71% of organizations agreed it is about “stakeholders to compensate for needs in society” and “ethical business applications over profits”. More facts and answers picked by the private sector and civil society can be found in figure 5. below.

Figure 5. What is CSR (Private Sector) & What is Sustainability (Civil Society)

In conclusion, both civil society and the private sector started to become more familiar with CSR and sustainability. Despite all organizations giving their definition of CSR and sustainability, we cannot say all organizations agreed over 90% for a specific definition which clearly shows the varying acknowledgments of the concepts among the private sector and civil society. With the emerging awareness of concepts, the private sector and civil society actors prepared strategies and action plans for CSR and Sustainability. Most of the private sector added CSR under existing units whereas civil society used other units to integrate sustainability.

The decision process regarding CSR in the private sector is more structured compared to civil society which shows there can be collaboration through CSR to exchange know-how. Both the private sector and civil society agreed with mostly that CSR and Sustainability concepts mean “stakeholders to compensate for needs in society” and “ethical business applications over profits’ . However, each organization perceived the terms and definitions differently. Recently awareness and strategy to engage in corporate social responsibility activities bring about the partnership and hence improvement. UN Sustainable Development Goals have helped organizations prepare action plans more precisely and strategically.

Almost all organizations we interviewed have a clear strategy to tackle UN Sustainable Development Goals and they are collaborating with cross partnerships among civil society, private sector and public sector.
Deployment of CSR Activities in Europe

EU agenda on the SDGs: The EU is fully committed to being a frontrunner in implementing the 2030 Agenda for Sustainable Development\textsuperscript{10}, together with its Member States. The EU has committed to implement the SDGs both in its internal and external policies, and the SDGs feature in all of the European Commission’s 10 priorities. The EU Multi-Stakeholder Platform on SDGs\textsuperscript{11}, of which CSR Europe is a member, brings together stakeholders from civil society, non-governmental organizations, the private and corporate sector in regular meetings to support and advise the EC on the implementation of the SDGs at the EU level.

EU agenda on corporate reporting: In 2014, the EU Directive for non-financial information disclosure (Directive 2014/95/EU), came as a decisive step to improve corporate transparency across Europe. Large public-interest companies with more than 500 employees are required to include non-financial statements in their annual reports on the social and environmental impacts of their activities, such as environmental protection, social responsibility and treatment of employees, respect for human rights, anti-corruption and bribery, and diversity on company boards (in terms of age, gender, educational and professional background). The European Directive is now mirrored in local laws which provide companies with a more stable framework for transparency. In Germany, for instance, the EUNFRD was transposed into German law known as the German CSR Directive Implementation Act (CSR-RUG)\textsuperscript{12}.

CSR-RUG requires companies to disclose information on non-financial matters, with a minimum requirement for disclosures on environmental matters, social and employee-related matters, on respect for human rights and anti-corruption and bribery matters (Article 289c German Commercial Code (HGB)).


\textsuperscript{12} Study on Implementation of the German CSR Directive Implementation Act (Germany: Global Compact Network Germany, 2018), https://www.globalcompact.de/wAssets/docs/Reporting/NFE_Studie_Online_englisch_181015.pdf
In 2016, the EU commissioned a High-level Expert Group (HLEG) on Sustainable Finance and the Task Force on Climate-Related Financial Disclosures (TCFD) to examine the current EU financial system and recommend changes to help reengineer the financial system to more comprehensively consider economic, social, and environmental sustainability concerns. In 2017, the TCFD released its recommendations for businesses to disclose climate-related financial information, including a widely adoptable disclosure approach, applicable to organizations across different sectors and jurisdiction and focused on the core elements of businesses’ internal operations, such as governance, strategy, risk management, metrics and targets.

**EU agenda on corporate due diligence:** National transpositions of the EU NFRD are examples of due diligence disclosure requirements across the EU. Regional and national policies\(^{13}\) are also increasingly mandating disclosure requirements on corporate due diligence in the supply chain. These policies go hand in hand with the UN Guiding Principles on Business and Human Rights – the first universally accepted framework for mitigating corporate human rights abuses. The EC has acknowledged the UNGPs as the authoritative policy framework for addressing corporate social responsibility.

**EU agenda for 2019-2024:** In June 2019, the European Council agreed on an agenda\(^{14}\) for the EU for the next five years, focusing on four main priorities: protecting citizens and freedoms, developing a strong and vibrant economic base, building a climate-neutral, green, fair and social Europe, and promoting European interests and values on the global stage. The EU strategic agenda for 2019-2024, set the context for the current President of the European Commission, Ursula Von der Leyen, to develop six political guidelines for the next European Commission 2019-2024: A European Green Deal, An economy that works for people, A Europe fit for the digital age, Protecting our European way of life, A stronger Europe in the world, and A new push for European democracy.

**Deployment of CSR Activities in Turkey**

The Arabic word ‘vakf’; literally means stopping, retention from motion, and immobilization. It also includes the meaning of “verme” complete giving, complete giving \(^{15}\). CSR practices in Turkey date back to the Ottoman Empire. The idea of VAKF (as of now named as “Foundation”) comprised the center corporate system of open administrations, for example, training, medicinal services and government managed savings in the Ottoman Empire.\(^{16}\) The foundation in economic terms; is a legal system that shares the opportunities and assets obtained through personal work and effort with the consent of the

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heart to be endorsed with the society. The fact that there isn’t any immediate statutory system for the advancement of CSR in Turkey, it has been supported by the regulations on foundations. For instance, some monetary benefits and tax exclusions have been given in order to build the number and adequacy of such establishments under the Law of Foundations which became effective in 2008. Accordingly, the interest of the companies is not only associated with socio-economic gains. In Turkey, CSR activities guide can be categorized differently by various stakeholder groups. CSR guiding factors in Turkey can be found below:

- Corporate governance and financial institutions
- Multinational companies
- Legislative bodies – agreement recognized at the governmental-international level
- Non-governmental organizations
- Media

The document “Corporate Governance Principles”, issued by the Capital Markets Board, is the only document that can be considered as a legal document on CSR practices in Turkey. The other laws that may be associated with CSR are listed below:

- Public Procurement Law numbered 4734,
- Environment Law numbered 2872,
- Trade Union Law numbered 2821,
- Law numbered 3628 on Financial Disclosure and Combating Bribery and Corruption,
- Banking Law numbered 5411, k8
- Renewable Energy Law numbered 5346,
- The law numbered 4077 on the protection of consumers. (Odaman, 2004)

The subject matter of corporate social responsibility involves various fields due to its nature. That is why CSR is represented by various ministries at ministerial level:

- Ministry of Food, Agriculture and Livestock – Environment,
- Ministry of Forestry and Water Affairs – Environment,
• Ministry of Science, Industry and Technology – Standards,
• Ministry of Labor and Social Security – Working Conditions,
• Capital Markets Board (CMB) is the agency granted with the authority to regulate and supervise the stock markets,
• Southeastern Anatolian Project (SAP) Regional Development Administration aims to ensure sustainable development in the Southeastern Anatolia region of Turkey.

Fostering and Hindering Factors for Actors to Engage in CSR in Europe

The role and importance of CSR have grown over the years, fostering an economic, political and social environment where companies are encouraged to engage in CSR actions. These factors are enabled by the implementation of new CSR measures such as EU laws and policies, national legislations, growing demands from investors, and the requirement of stakeholder input for the implementation of CSR strategies according to international reporting guidelines such as GRI, IIRC, SASB etc. Rapid political, economic and technological developments have led to an ever more complex operating environment for businesses, governments and society. The importance of building alliances and partnership has increased, due to growing awareness, within the stakeholder community, of the need to develop new types of partnerships and collaboration between actors in the public, private and civil society sectors. This engaging environment creates a space for companies to base their mission and business models around creating, measuring and managing value.

Governments need support from civil society and private sector actors to achieve sustainable development; they cannot do it alone. The expanding role of the private sector has resulted in an increasing focus on corporate behavior, which has led to the need to build reputation and relationships. Employees also want to know whether the companies they work for are socially responsible. Companies are increasingly integrating sustainability into their business models- be it through responsible/ethical finance, the increasing interest of consumers in certified sustainable products and services, or the internal and external pressure on supply chain clients to adhere to responsible codes of conduct.

Today, the CSR landscape in Europe demands greater accountability and transparency from all stakeholders, businesses and civil society alike, and this comes with its own evolving set of challenges and hindrances. Companies are expected to pay an equal amount of attention to all three dimensions of CSR: social, environmental and economic, and this can be a daunting task for many, especially those who are just beginning their sustainability journey. Measuring impact through KPIs and targets on environmental impacts, for instance, are straighter forward than developing KPIs on social impacts, for instance. Based on dozens of report reviews conducted by CSR Europe over the last 10 years, findings clearly show that companies score higher on performance management with regards to environmental impacts.
The findings from this study conclude that the major challenges companies face is the lack of resources (HR and financial), difficulty to gain internal buy-in (building the business case for CSR), raising awareness among employees and managing stakeholder expectations. Consequently, the key hindering factors for companies to engage in CSR is usually an internal struggle, but to an extent externally as well, with regards to managing stakeholder expectations. CSR Europe encourages companies, civil society organizations and public sector actors across Europe to engage in a physical, stakeholder dialogue under the Chatham House Rule to support companies in defining their CSR strategy, conducting a materiality assessment, or to take a deep dive into a specific CSR topic. One of the key elements of the stakeholder dialogue is to engage in an open, transparent and trustful dialogue with key stakeholders (public, private and civil society actors), where companies are encouraged to report back to stakeholders with the outcomes of which feedback they incorporated, which they left out, and their reasoning behind the decision. Actors that participate in such a setting, ensure that managing stakeholder expectations does not have to be a hindrance to implementing and/or integrated CSR into the business.

Fostering and Hindering Factors for Actors to Engage in CSR in Turkey

Private sector actors participate in CSR activities with various applications. Activities implemented by private sector CSR activities include examples such as environmental causes, social causes and economic causes. Cross partnership CSR activities not only lead to a positive impact on society, environment and economy but also strengthened relationships with multi-stakeholders with civil society actors. As civil society has expertise in social matters, private sector participation in CSR can help them prepare solutions that may impact people’s lives with more concrete outcomes. Firstly, the CSR concept is very essential for companies to have a responsible image for their clients. Social responsibility projects private sector companies run play the main role in companies that reflect their strategy and hence their image. The image of the company is in correlation with its reputation. A good image of a company which reflects their strategies gives a reputation to companies such as how much companies care and currently working for responsible issues. So, a responsible image of a private sector actor tackling social, economic and environmental programs produce a reputation that comes with the changing image of a company from for-profit to a responsible image. Secondly, private sector engagement to CSR activities can help improve community development.

Community development aims to develop the social, economic, environmental, and cultural well-being of communities with a focus on marginalized people.20 UN Sustainable Development Goals have helped people to understand community development goals easier with most urgent problems to be tackled until 2030. Private sectors can achieve community development and production activities guided by Sustainable Development Goals which leads to the development of society. The Sustainable Development Goals are the blueprint to achieve a better and more sustainable future for all. Global

challenges UN Sustainable Development Goals include topics such as poverty, inequality, climate change, environmental degradation, peace and justice. The 17 Goals are all interconnected to not to leave anyone behind. Last but not the least, Energy and environment CSR fields mainly help private sector companies to conduct less costly and more efficient activities. Effective operations decrease the costs and hence make it more attractive for companies. CSR can be promoted through strategic activities stated below:

- Enhancing knowledge and awareness, education,
- Monitoring and evaluating tools and support tools,
- Governmental acts and
- Tax deductions
- Legislative regulations
- Inter-enterprise cooperation. (Santos, 2011)

**Impact of CSR Activities in Society and Practicing Actors in Europe**

CSR is a mutual way for companies to benefit society while benefiting them in the process. Investing in CSR for the long haul requires companies to re-think their business models and integrate sustainability into company decision-making at the top level. Findings suggest, adopting CSR policies brings multiple benefits to companies: improved financial performance, lower operating costs, increased customer loyalty, greater productivity, greater retention and attraction of employees, workforce diversity, and the list goes on.

This in return, impacts society. For example, some of the benefits of CSR on the general public and local communities are employee volunteer programs, product safety and quality, greater use of renewable resources, diversity (gender, cultural, disability) in the workplace to name a few. For governments, addressing sustainability challenges alone has proved to be futile. Collaborating with the private sector regarding CSR activities increases the impact of the sustainability activities civil society and public actors are implementing.

The CSR boom in the last decade has led to new implications for private and civil society actors: triple bottom line, level playing field, sustainability reporting (particularly on climate-related reporting), socially and environmentally responsible investing, community involvement and corporate citizenship. The EU and public authorities are seen to play a supporting role through a combination of voluntary policy

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measures and, where necessary, complementary regulation (i.e. UNGP concerning human rights). Civil society organizations, on the other hand, play a practical, cooperative role, as their involvement in CSR is necessary for the legitimation of CSR activities; CSO’s are one of the key stakeholder groups that contest harmful CSR practices and cooperate with businesses to improve their social and environmental performance. In the following section, this study looks at a number of best practices for the private sector and civil society cooperation in Europe.

Impact of CSR Activities in Society and Practicing Actors in Turkey

Figure 6 below shows us that private sector companies we have interviewed nearly fully work with bureaucrats, NGOs and social organizations. Private sector organizations we have interviewed only show big-scale private sector companies and do not show about SME’s involvement of CSR. That is, results companies work with bureaucrats with a high rate is not a surprise. Those activities usually involve students, social development goals and hence require governmental organization partnership. The fact that also that interviewed private sector organizations can establish a partnership with bureaucrats shows that CSR activities benefit public society to achieve community development and obtain private sector field expertise.

![Figure 6. Stakeholders of Private Sector](image-url)

Private sector companies also work with municipalities, media, stakeholders and their clients. Working with clients for social, economic and environmental topics also companies to develop better relations with their clients. It also shows the impact of CSR which brings about private companies to become partners with their customers for social good. Media collaboration is also expected as the media spreads the projects to be more visible and reach more people. Private sector companies have been operating well enough to engage media in their CSR activities. Less collaborated stakeholders of companies include distributors and point of sales. Although the point of sales can help companies to reach more

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of their business to consumer or business to business customers, companies answered they included less frequently distributors. CSR cross partnership does not only include the private sector but also civil society. Figure 7. Shows us stakeholders of civil society organization interviewed below. Interestingly, only 71% of civil society actors selected the private sector as their main stakeholder whereas companies nearly 100% said they are working with NGOs to conduct CSR activities.

Figure 7. Stakeholders of Civil Society

This can be interpreted as civil society actors do not always collaborate with private sector companies and they run their programs with other stakeholders such as NGOs, development agencies, European Organizations and bureaucrats. 71% of civil society organizations we interviewed work with public society organizations to run their programs which is the same rate as the private sector partnership rate. The civil society organization we interviewed works always with other NGOs with establishing partnerships.

The results show us that there is still a gap between NGOs and private sector partnership overall. The gap also means an opportunity for NGOs to approach private sector companies for cross partnership CSR events. It is important for NGOs to find companies that already run similar programs to their solutions to establish partnerships. Ankara Development Agency’s social network also showed that all the proposed solutions to the network were sponsored by SMEs, not big companies. So, NGOs should also be more aware of the private sector and find solutions involving the private sector within their activities. On the other hand, 71% of answers received by civil society actors that they work with the private sector also show there is a convergence between civil society and private sector cross partnership.

Added-value of CSR

CSR creates shared values between civil society and the private sector. There are several opinions about how CSR plays a role to address value creation. CSR and creation of value are not two different topics, the decision process should include different stakeholders. CSR activities enhance the reputation and
Best Practices for Cross-sectoral partnerships in Europe

There is a spotlight on companies to make a positive impact on society; in today’s competitive market, companies that incorporate CSR into their business operations and products can leave a lasting impression on consumers. Nevertheless, developing CSR initiatives, integrating CSR strategies and forming strategic partnerships requires investment and a long-term vision. With this in mind, best practice case studies for cross-sector partnerships in Europe were identified based on in-depth research and a series of interviews. To classify as a “best practice”, initiatives are based on a company’s or civil society organizations’ decision to find solutions for a social problem, the CSR activity is integrated into the business strategy, and there is a clear link between stakeholders and sectors.

The best practice initiatives fall under four main categories of sustainability: 1) agriculture and employment 2) skills, education and youth 3) supply chain and human rights, and 4) environmental conservation. On food and farming, enVie is a social project aimed at reducing food waste and boosting responsible consumption by transforming unsold vegetables into soups. The soups are ‘ready to eat’ and have the highest content of fresh vegetables in the market. Each bottle of soup is prepared in enVie’s kitchens in Brussels, using fresh vegetables grown in Belgium, which would otherwise not be used for human consumption due to surplus production. enVie is an initiative implemented by McCain Foods in Belgium in 2017.

The enVie initiative is also a real springboard to sustainable employment. Thanks to a company training program, enVie reintegrates people who have been long-term unemployed into the labor market, by offering them stable and worthwhile jobs. Each employee receives thorough training and gets the necessary practical experience to become a professional. This project aims at helping these employees in their search to find a stable job for the future after completing one year of training and employment.

Six highly committed partners helped get enVie off the ground: McCain Belgium (which provides technological assistance), Colruyt Group (offers its knowledge in the field of retail), Randstad Group (plays a key role in putting together the work teams for enVie), REO Veiling (provides the surpluses of fresh vegetables from Belgian growers) and REBO (the farmers’ association, linking vegetables). The sixth partner, the Belgian Federation of Food Banks, provides this project with support and expertise distributing the products throughout the year. enVie initiative falls under McCain’s CSR pillar on “good partnerships”, predominantly aimed at engaging and supporting farmers. The enVie initiative is a clear best practice for cross-sector partnerships, bringing together different actors to enable the link between zero hunger, employment and responsible consumption and production.
Another initiative, spearheaded by CSR Hellas and McCain Foods in 2015, aims to support Greek smallholder farmers and young unemployed people who returned to their birthplace as a result of the high level of unemployment rates in the cities. The idea behind the initiative was to forge a new relationship between the company and poor farmers living under the poverty line. McCain safeguards the income of farmers through contractual agreements, while simultaneously equipping farmers with entrepreneurial skills in agriculture. The initiative also provides training, technical support and farming expertise (see: AgrESI - Micro-financing or in-kind support) to support small farmers in cultivating potatoes of high quality and enable access to the market under the label of a new social product that has been grown according to the principles of sustainable agriculture. Long term partnerships were forged between companies such as BASF, AB in Bev, LIDL Hellas, Metro, My Market, LYDA, Triodos Bank and 3D, education institutions such as Thessaloniki University, farmers schools, NGOs such as We Can, farmers, local communities, local authorities, retailers and foundations.

Another example is Solvay’s Sustainable Guar Initiative, which aims to empower farmers with tools and knowledge to cultivate the crop through good agricultural practices, resulting in a continuous, high yield production. The primary objective of the sustainable guar initiative is to encourage sustainable and climate-smart agriculture, thereby increasing farmers’ revenues through good guar cultivation practices for seed selection, seed treatment, sowing, and pest management. The initiative also empowers women through specific training on hygiene, health, and nutrition. The initiative also focuses on agroforestry, with more than 59,000 trees planted to fight sand movement and soil erosion in the fields. The outcome means guar farmers can earn a better living, global buyers can obtain higher quality guar, and the market can benefit from improved supply security.

An impact assessment carried out by Solvay showed how the program benefited small-scale entrepreneurs over three years; social impact (tackling unemployment, education and women’s empowerment), environment (through the agroforestry program) and economic (farmer livelihoods) were the main success factors. The main partners of the initiative are Solvay, L’Oréal, Henkel and TechnoServe, the NGO that spearheads the on-the-ground implementation, through training of farmers on sustainable farming practices. Hichem is a Solvay Joint Venture and guar manufacturer, the partner linking the entire guar supply chain and supporting Solvay’s traceability efforts. Based on the agricultural initiatives led by Solvay, McCain and CSR Hellas, fostering employment is a vital element to measuring social impact, and collaboration between NGOs, companies, supply chain actors and technical experts is key.

Employment is also an important factor in the second category: skills, education and youth. There is a shortage of people in Science, Technology, Engineering and Mathematics (STEM) studies and jobs. The STEM industries are growing rapidly but the number of students is languishing, especially with regards to women. This is causing tension and an extreme lack of diversity in the European labor market. STEM skills will be critical for Europe to design future solutions to societal challenges. To address these challenges, CSR Europe brought together 4 companies: Johnson Johnson, IBM Samsung Electronics and Amgen to launch ‘Together For STEM’ The European Business Platform for Inclusive Science, Technology,
Engineering and Mathematics. The platform aims to build on the expertise, leadership and resources of these leading companies to find the common areas of action and increase impact.

Johnson & Johnson (J&J), for instance, has been championing women through STEM via its own initiative since 2015: WiSTEM2D (Women in Science, Technology, Engineering, Math, Manufacturing and Design). The aim is to empower women and girls in the six vital STEM2D fields: science, technology, engineering, math, manufacturing and design. WiSTEM2D takes a three-pillar approach — youth, university and professional — which was implemented to support and inspire girls and women in their pursuit of STEM2D studies and careers. As part of the initiative, J&J created a Scholars Award for women pursuing advanced academic careers, to be given to six talented female assistant professors worldwide — each recipient representing one of the fields in the acronym STEM2D.

J&J invests in STEM education programs, including those that target young girls as early as kindergarten, partnering with non-profit organizations such as FHI 360, the Smithsonian Science Education Center and Junior Achievement to find ways to make science programs in schools both educational and fun through resources like games, videos and more creative lesson plans — to reach million young girls by 2020. The company has formed 11 partnerships with universities around the world, working with academic institutions in Japan, Brazil and Ireland. In 2017, the WiSTEM2D program impacted over 10,000 girls between the ages of 5 and 18 through its Youth Pillar, as well as providing $1 million in funding to 177 undergraduate students through its University Pillar.

An excellent example of business-education partnerships is the P-TECH (Pathways to Technology Early College High Schools) model, a pioneering education reform initiative created by IBM to prepare young people with the academic, technical and professional skills required for 21st Century Jobs and ongoing education. P-TECH spans 24 countries and represents the best of what public-private partnerships can look like, with students in public schools taking high school and college coursework simultaneously and engaging in industry-guided workforce development. Partnerships with schools, colleges, industry and governments are required to be formed in order to roll out such a robust global education model that offers students all over the world the opportunity to develop skills and competencies that will translate directly to competitive careers.

P-TECH is a public education reform model focused on college attainment and career readiness. P-TECH spans grades 9-14 and enables students to earn both a high school diploma and a no-cost, two-year postsecondary degree in a STEM field. Within six-years, students graduate with a no-cost associate degree in applied science, engineering, computers and related disciplines, along with the skills and knowledge they need to continue their studies or step easily into well paying, high potential jobs in the information technology arena for multiple industries. This model was designed to be both widely replicable and sustainable as part of a national effort to reform career and technical education.

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Students participate in a range of workplace experiences, including mentorship, worksite visits and paid internships. Upon graduation, students have the academic and professional skills required to either continue their education in a four-year postsecondary institution or enter entry-level careers in IT, healthcare, advanced manufacturing and other competitive fields. P-TECH is a powerful demonstration of a public-private partnership designed to help all students achieve at the highest levels.

Another best practice on skills and employment is a Skills2Work\textsuperscript{24} initiative led by IOM, the United Nations Migration Agency, which aims to incentivize the labor market integration of refugees by promoting the early validation of formal and informal skills and competences.

This is achieved by supporting the reception framework and capacities of relevant authorities, service providers and employers, and by enhancing access to information and services regarding the recognition of skills and qualifications of refugees.

Skills2Work is a digital platform, launched in 2015, and has been implemented in 9 countries across Europe: Belgium, Hungary, Ireland, Italy, the Netherlands, Slovak Republic, Slovenia, Spain, and the United Kingdom. The initiative has remarkable social impacts, through the creation of job opportunities, social inclusion, the value of diversity and inclusive growth.

The Skills2Work project involves stakeholders of a long-term nature through IOM’s private-public partnership strategy; NGOs, community organizations, universities (both local and national), companies (i.e. Manpower group, and Randstad recruitment agency), and public organizations (like municipalities, ministries, and validation agencies).

Yet another best practice on skills, employment and the labor market integration of migrants, is Talent2Connect\textsuperscript{25}, an initiative led by The Shift in Belgium, where different organizations from the private, public and civil society sectors join their forces to guide untapped talents to the right employment solutions. Partnerships were formed between NGOs (King Baudouin Foundation), community organizations (Mission locale), public authorities, educational institutions (FEB), and companies (among the founding partners: Engie, Securex, Randstad Group, Accenture, IBM).

On supply chain sustainability, there are several leading platforms. Drive Sustainability\textsuperscript{26} (DS) is one of them - DS is an automotive partnership between BMW Group, Daimler AG, Ford, Honda, Jaguar Land Rover, Scania CV AB, Toyota Motor Europe, Volkswagen Group, Volvo Cars and Volvo Group. The Partnership, facilitated by CSR Europe, aims to drive sustainability throughout the automotive supply chain by promoting a common approach within the industry and by integrating sustainability in the overall procurement process. Through DS, companies ensure that the people making vehicles, components, or providing services are afforded decent working conditions, that they are minimizing the environmental impact of their industry and promoting business integrity.

\textsuperscript{24} “FromSkills2Work,” IOM, accessed February 5, 2020, http://www.fromskills2work.eu/)


\textsuperscript{26} Drive Sustainability (CSR Europe), accessed February 5, 2020, https://drivesustainability.org/
The partnership builds upon the previous work carried out by ‘The European Automotive Working Group on Supply Chain Sustainability’ – started in 2012 – with the ambition to evolve from a group of companies working together to a leading industry initiative, pushing for innovative and impactful approaches to enhance supply chain sustainability. In the process of collaboration, the partners strongly agreed to work together in compliance with competition law. Thus far, over 35,000 Self-Assessment Questionnaires (SAQs) have been conducted in more than 100 countries, over 3,000 suppliers engaged in capacity building activities and 37 materials assessed based on materials’ importance for industry and associated ESG risks. Through DS training series in different countries worldwide and local stakeholder dialogue events, DS engages in a regular open dialogue with civil society organizations such as supplier associations, local authorities, customers and suppliers through its local networks (i.e. Turkey and China). These stakeholders play a vital role in DS’s global strategy and core activities.

Another best practice around private sector-civil society collaboration involves the European Tyre and Rubber Manufacturers Association (ETRMA), who launched the European TRWP Platform27, a dedicated multi-stakeholder roundtable facilitated by CSR Europe, with the aim to gather scientific knowledge and co-design mitigation options to address the environmental impact of tire and road wear particles (TRWP). With members from government, academia, NGOs and industry, the Platform aims at having an open and inclusive dialogue among all relevant stakeholders to explore a balanced and holistic approach to the challenge of tire and road wear particles.

TRWP are tiny debris that is formed during normal driving conditions from the friction between the tire and the road necessary to ensure sufficient grip on the road and safety. Because of their size and composition, these particles are commonly associated with microplastics. The friction between tire and road is essential to ensure drivers’ safety and cannot be easily reduced. In addition, TRWP levels do not depend exclusively on tire design but are affected by several external factors, such as driving behavior, road and vehicle characteristics. In other words, TRWP poses a complex sustainability challenge. As such, it requires collaborative and cross-industry efforts to achieve tangible impact.

Bridgestone is working collaboratively with 10 other leading tire companies that represent 65 percent of the world’s tire manufacturing capacity through the global Tire Industry Project (TIP). Formed in 2005, it aims to proactively identify and address the potential human health and environmental impacts associated with the life cycle impacts of tires to proactively contribute to a more sustainable future. TIP has identified environmental key performance indicators that measure operational impacts of the tire industry related to carbon emissions, energy consumption, water intake, and ISO 14001 certification of the environmental management systems at production plants. The project also engages with private, public and civil society organizations such as the Rainforest Alliance, Ellen Macarthur Foundation, World Resources Institute and the European Commission, to name a few.

27 Tyre and Roadwear (ETRMA, October 4, 2019), https://www.tyreandroadwear.com/
The Bettercoal initiative\textsuperscript{28} - established in 2012 by Vattenfall and thirteen other companies in the energy sector (a group of major coal buyers) - promotes the improvement of sustainability performance in their coal supply chains. Through the initiative, companies assess the performance of coal mining operations against ten principles through a Supplier Assessment Process. The purpose is to promote the continuous improvement in the mining and sourcing of coal for the benefit of all people impacted by the industry, workers and coal mining communities. Members of the Bettercoal initiative take a stakeholder engagement approach by building and partnerships in key coal-producing countries, working in close collaboration with companies, NGOs, public authorities and suppliers.

Vattenfall is the leading force behind the establishment of country working groups in Colombia and Russia, which are aimed at fostering discussions with the members and relevant country-level stakeholders.

The initiative is integrated into Vattenfall’s procurement process, where they are liaising with suppliers, encouraging them to join the effort to improve their sustainability performance.

The European Environmental Bureau’s SUPPLY CHA!NGE project is aimed at improving the sustainability of production and consumption patterns of supermarket store brands for food products in European supermarkets. The overarching goal is to advance the environmental, social, and economic state of affairs in developing countries where products found on European shelves are produced. Through the project, a transparency platform was developed, which contains information about the origin and sustainability of supermarket store brands, relevant to all target groups of this project. It also supports suppliers and retailers in making the linkage between product chains and their impact on society, the environment, and the economy while also enabling them to use the platform as a strategic opportunity to improve their performance and differentiate their products from competitors in the market.

The project involved different actors - 29 CSOs and NGOs across Europe, supermarkets, community organizations (in Europe and Asia), local authorities, public authorities (the European Commission (DG DEVCO)) and educational institutions. Specific targets were set, specifically on EU Regulation. The overall spending of the project was 7 million euros and findings have been extremely useful for other projects and campaigns.

The core focus of the project has been on the environmental and social sustainability of supply chains. A good example of campaigns carried out within the framework of the SUPPLY CHA!NGE are actions to reduce and avoid plastic packaging. Evidence suggests that moving away from monoculture crops to more diverse crops, strengthening the biodiversity and appraisal of organic farming are key steps so that smallholders can improve their livelihoods.

Another example of cross-sector collaboration is The Sustainability Code - an internationally applicable reporting standard for topics relating to sustainability. In 2011, in the aftermath of the financial crisis, the German Council for Sustainable Development (RNE) developed The Sustainability Code through intensive dialogue with investors and other stakeholders. This initiative aims at strengthening the transparency within the economic system and built up by a broad stakeholder long-term partnership made of politicians, educational institutions, NGOs, community organizations, and companies.

The Sustainability Code provides an instrument for companies to reflect on their sustainability aspects. Until now, more than 540 companies complied with this goal with more than 1000 declarations of conformity. It is an open-source project, where it is possible to download the questionnaire online. One specific case is in Turkey, where RNE started working on the code to adapt to the Turkish marketplace and to translate the criteria from German to Turkish.

On environmental conservation, one example of a best practice for collaboration is from IUCN, on the conservation of Western Gray Whales. A Western Gray Whale Advisory Panel was formed more than 10 years ago with a team of distinguished scientists, to examine the impacts of oil and gas development and other threats on endangered whales found off the coast of Russia’s Sakhalin Island. Collaboration with companies such as Sakhalin Energy – an oil and gas company, Gazprom, Shell, Mitsui and Mitsubishi – and NGOs, governments, and industry actors ensure the long-term conservation of the western gray whales that feed each summer and autumn off Russia’s Sakhalin Island. More than 10 years of collaborative work has increased knowledge of the whales and produced a wealth of recommendations to follow during seismic surveys and other industry-related work.

**Best Practices for Cross-sectoral partnerships in Turkey**

The private sector has deep knowledge and experience regarding financial growth, profits and revenues which is essential for an organization to continue increasing its impact and sustainability whereas civil society works more on social problems, inequalities, environmental problems which leads to civil society having expertise with dealing with societal problems. Both the private sector and civil society are experts with different means which come to compensate each other. CSR concept does not only bring social responsibility within the company but also brings partnerships to the private sector with civil society that can help companies grow more ethically, more responsible and hence grow their revenues. In order to have sustainable solutions, we need the public sector, civil society, private sectors and entrepreneurs’ collaboration. Public sector will help with laws and will learn from other actors and their expertise, civil society will develop more sustainable solutions both financially and legally, private sector will benefit from subsidies and civil society’s deep knowledge regarding social problems whereas social entrepreneurs will find the gaps among public sector, civil society and private sectors which will close the gaps with new businesses they start. So, sustainable solutions need more actors not only from the private sector and civil society but also from the public sector and social entrepreneurs. One of the
examples is Coca Cola Turkey with cross partnership collaboration with the concept of CSR with social enterprise, civil society and private sector angle. Coca Cola Turkey serving 10 countries implemented a CSR project with PAANI, 501(c)3 nonprofit social enterprise in Pakistan. Coca Cola Beverage is one of the biggest Turkish investors in Pakistan. Since 2015, Coca Cola collaborated with PAANI social enterprise, WWF regarding providing access to clean water to over 750 thousand people. They started 24 factories with WWF supporting the PAANI project in Pakistan. This shows how we can establish sustainable solutions with cross partnership including social enterprises can advance achieving UN Sustainable Development Goals.

Moreover, civil society and private sector cooperation play both main roles to solve societal, environmental problems we face nowadays which less than one stakeholder is not enough to solve. Private Sector companies are involved in many aspects of our lives. Their financial sustainability is one of the ways to turn it back to take advantage of people in order to achieve sustainable development goals. On the other hand, civil society organizations’ roles are to solve societal, environmental problems with their advocacy, stakeholders and impact. For instance, Sabiha Gokcen Airport collaborated with NGOs regarding improving the conditions of disabled people navigation in the airport. Sabiha Gokcen airport aims to be the friendliest airport for people with disabilities as a CSR strategy. Collaborating with NGOs regarding disabilities and implementing CSR activities as their main strategy show one of the best examples in Turkey. Since Sabiha Gökcen did not conduct a one-time social responsibility project with an NGO and established a long-term partnership to impact airport policies. They did not only run public service ads to improve perceptions regarding people with disabilities with revised Pink Floyd’s Another Brick in the Wall Turkish version song which was officially donated for the cause but also changed all the policies, improved conditions in the airport to become the friendliest airport with people with disabilities. That is, Sabiha Gökcen partnership with the NGO is one of the best examples in Turkey in terms of CSR concept as a company strategy and cross partnership between civil society and companies.

The public sector also plays an important role in establishing legal terms and subsidies to enhance CSR between the private sector and civil society. In the end, companies involving CSR activities and partnering with NGOs benefit from legal terms and the public sector is the one which is very critical to implement legal advantages. That is, civil society and the private sector should also include the public sector in their CSR activities in order to advance the level of sustainable solutions. For instance, Ankara Development Agency which is under the Industry and Technology Ministry of Turkey conducted a CSR platform where both individuals and civil society can apply with their projects to a platform where Ankara Development Agency plays the mediator role to match project proposals to the private sector in Ankara and implements the project. This e-platform also led to Ankara Development Agency to have a CSR strategy and CSR committee within the organization and not only grant the funds but also become one of the actors in implementation. The name of the platform is social responsibility platform. 632 volunteers registered to the platform to volunteer in the projects proposed by 16 civil society actors. The platform also mediated 18 sponsorship agreements with the private sector and public sector for the implementation of the proposed projects.
In addition to cross partnership examples among public sector, private sector, civil society and social enterprise through CSR is SDG Impact Accelerator program run by Ministry of Foreign Affairs of Turkey and UNDP, which collaborated with Eczacibasi Holding, Limak Holding, WFP, Bill & Melinda Gates Foundation and Qatar Fund for Development regarding accelerating startups tackling water sanitation problem and digital identity of refugees (for 2019 cohort). During the program, 25 startups have been included in both pre-acceleration and acceleration phrases. The Ministry of Foreign affairs and its partners invited startups not only from Turkey but also from other countries to tackle the challenges and helped startups with funding as well as network to start Turkey pilots. SDG Impact Accelerator brought all the actors to tackle UN Sustainable Development Goals as cross partnership CSR not only in specific countries but globally. SDG Impact Accelerator which started as a CSR project within organizations nowadays functions as a foundation funded by their partners.

Civil Society leadership in collaboration with multi-stakeholder cannot also unseen. İhtiyac Haritasi is a cooperative organization in Turkey which maps the needs of individuals, schools and civil society in Turkey where multi-stakeholders such as individuals, other civil society organizations and private / public sectors can donate and help tackle those needs. İhtiyac Haritasi has main partnerships with TEGV, Tohum, Temsa, Maram, Mültecim hemşehrim, the Ministry of Trade in Turkey and the Ministry of Education in Turkey all long-term establishments. So, İhtiyac Haritasi shows a good example in leading different actors to unite under one organization and work for the same cause helping mapping needs map of Turkey.

Last but not the least, the private sector dominates most of the economy, consumption and financials within the country. Decisions made by the private sector do not only impact the economy but also impact our daily lives, social and environmental problems. That is, having a clear CSR strategy is essential for the private sector organizations in order to secure social and environmental protection and profits, revenues within the organization. When a private sector company acts based on CSR, its employees become happier, people trust to company increases and so does their profits as a result. Since companies are experts in growth, they know about sustainability in terms of financials; however, they may lack knowledge about social and environmental problems. Instead of having a separate department to analyze the impact and prepare policies within the company, cross-partnership through CSR with civil society can help the private sector prepare their CSR activities and strategies based on real problems and expertise. So, cross-partnership will help the private sector to assure financial growth as well as social and environmental growth which can help organizations have a more responsible brand globally. Firstly, Allianz Group started MOTTO HARAKET (Motto movement) which teaches 7-12 aged kids about sports and movement to have healthier lives in the schools. They collaborated with the Ministry of Education in Turkey, TAF, Middle East Technical University, Gazi University, Ege Çağdaş Eğitim Vakfı, TEGV and Koruncuk Vakfı. They also included their 169 employees and branches in training where 517 kids received 16-week Allianz Motto Hareket Trainings and 700 kids attended Motto Hareket Festival. Secondly, ESAS Sosyal İlk Fırsat Programı (First opportunity program), helps university students with
unequal opportunities to get ready for job application, interviews and job experience. Esas Sosyal also helps compensate the wages of university students in the first year to help fellows have real-life job experience. They collaborated with civil society and another private sector actor to implement the program. 100% of fellows started working within the first six months of graduation with 60% private sector and 40% civil society roles. Thirdly, Zorlu Energy is running the “Enerjimiz Çocuklar için” (Our energy for kids) program which 180 thousand kids received courses such as energy, renewable energy and awareness. They did not only include their employees, civil society and public sector but also their clients too. Having clients to be stakeholders in the cross-partnership through CSR directly matches with CSR concept and its positive impacts. Finally, IBM is running the IBM Volunteer Platform where IBM employees voluntarily share their knowledge and experiences with civil society actors. Last year, 20 thousand students received cloud computing courses as a result of the platform and nearly 70 civil society organizations received donations from IBM employees. IBM example shows how an organization cross partnership CSR activity can impact society with existing technology they have.
Europe

Based on the findings of this report, sustainability is not only aligned to their company’s values and commitments but also how they can lead to corporate benefits. Nonetheless, there is still a need for full integration across all sectors of business. Progress on integrating sustainability in businesses will be hindered unless there are greater collaboration and partnership at all levels. Businesses and civil society organizations agree that they cannot do this on their own. Governments and multilateral institutions can play a strong role here as facilitators for partnerships and collaboration within the business community and across other institutions. Meanwhile, businesses need to better communicate internally with all employees, especially middle management, about the benefits and rationale for CSR. CSR presents an opportunity to foster growth and innovation and there is a need to better integrate these opportunities with business strategy. This rationale should link the CSR strategy with the business strategy. Without a fully engaged workforce, it will be difficult to gain momentum and make real and sustained progress. In summary, in order to better integrate sustainability within a company and to enable a stronger environment for cross-sector partnerships, four key areas were highlighted in this report:

- Make a strong business case internally for CSR.
- Prioritize your resources through a materiality assessment.
- Actively engage your internal and external stakeholders.
- Be more collaborative.

It is against this background that CSR Europe sees five key directions for the sustainability agenda towards 2030:

- The business contribution is core to Europe moving towards a sustainable future. Europe should be at the forefront of global transformation by promoting high environmental, social and governance standards at an international level and by ensuring a level playing field globally.
- Sustainability is no longer about individual company’s management, but it is about the entire ecosystem and is only possible if implemented through strengthening local communities.
- Impact and change are the focus of sustainability, not only management processes or reporting.
- High impact collaborations and advocacy are together with mature and integrated sustainability management systems key areas for intervention and action.
- Enhanced transparency and proactive stakeholder engagement at all levels are basic requirements.
Change to a more sustainable world has been a global goal for a long time. Actions from private, public and civil society actors are fundamental to CSR. A key way in which companies affect change is by working together to tackle large scale issues requiring different capabilities. Although the SDGs have a target date of 2030, there is in Europe – and the world – the pressing need to deliver these now. Business, governments and civil society need to develop actions with urgency, in order to regain the trust of citizens and to take care of the social dimensions of growth.

**Turkey**

CSR concept as a business model contributes to private sector companies to impact society for their stakeholders and the public. Economic, social and environmental solutions implemented to shape the impact of CSR through multi-stakeholders. CSR applications vary between different stakeholders; however, the aim is the same such as business ethics, accountability, transparency, human rights, occupational health and safety, environment, gender equality, anti-corruption, sustainable development and innovation. CSR actors include multiple partners such as the private sector, civil society and public society partnership depending on activities implemented. The social aspect of CSR is as important as financial benefits. Social, environmental, ethical, human rights and consumer rights adopted in policies and involvement of their stakeholders also defines CSR concept completely.

Giving back culture dates back to the Ottoman times of Turkish culture. “Vakf” and “Fitre” have been part of Turkish culture for over the centuries. However, CSR is not directly philanthropy and it is being confused with philanthropy or sponsorship. The meaning of CSR isn’t clear in the business world. Compared to Europe, the CSR concept is relatively a new concept in Turkey.

Private sector organizations in Turkey usually conduct common social responsibility; however, they do not show the same performance adopting CSR strategy as a full picture with policies and a multi-stakeholder approach. Private sector companies are more optimized in production, expertise in sustainability and financials. Their know-how about financials, sustainability and optimization brings about new partnerships that can be used to achieve development goals for society, economy and environment. Thus, private sector actors can offer their expertise to conduct CSR which can also help them produce products less costly, more socially, ethically, environmentally responsible and financially optimized.

Civil society actors are the main contributors to problems we face nowadays varying from human rights to business ethics. Civil society advocacy expertise and policies help us socially and environmentally have better lives. As civil society actors are experts in social issues, they can also offer these qualifications to the private sector for the private sector to implement more socially, ethically solutions and products to
society. By offering these solutions to the private sector, civil society is not only giving but also receiving sustainability, financial aspects of the private sector which can help civil society actors to conduct more projects to impact more lives.

Both the private sector and civil society have a lot to offer to each other and it is possible through CSR. Over the last three decades, the world has been moving from economic terms to the social and technological stage. Social entrepreneurs, not-for-profit organizations started to arise not only in Europe or America but also in Turkey as well. Given these new changes, CSR also can play a main contribution role to converge civil society and the private sector to bring together the economy and society. One of the priorities is to enhance awareness for entrepreneurs and civil society actors to turn social capital to economic distribution to make it more sustainable.

We have seen from our interviews that both the private sector and civil society actors prepare CSR strategy and Sustainability policies within their organizations. Their decision-making processes vary however this is an opportunity that civil society can learn from the private sector. We see that NGOs tend to work mostly with other NGOs regarding their activities. We also see that most private sectors work with civil society organizations regarding their CSR activities from our interviews. The convergence also exists from the civil society part to work with the private sector regarding achieving community development which is promising for CSR’s future. Best practices by an organization usually include education-related policies from both the private sector and civil society sides. On the other hand, social enterprises’ solutions involvement of CSR activities between the private sector and civil society also shows that CSR is also moving to more inclusive technological solutions. The best practices we have written show a multi-stakeholder approach among the private sector, civil society, public sector and social entrepreneurs which impact people’s lives have been more than a million lives. Giving back with CSR also includes activities to use profitable existing goods and services for social, economic and environmental development with multi-stakeholders. CSR also means policies within organizations and hence involving employees to CSR activities implementation and design also helps employees to become happier. In Turkey, some organizations also involve rights to consumers and employees within their CSR activity.


CSR Turkey, Corporate Social Responsibility for Small and Medium-Sized Enterprises Project


ANNEXES

Research Team / Authors:

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Burçak Çullu, who has been working in national and international funding mechanisms for 18 years, started her career at the TÜBİTAK European Union Framework Programmes office. In parallel with this duty, she completed her MA thesis on “European Research Area in the Context of European Union Integration Theories” at the Department of International Relations in Middle East Technical University. She served as the Delegate Specialist and the Turkish Delegate for the European Commission “Marie Curie Mobility of Researchers” and the International Cooperation Programme between 2004 and 2012. She took an active role in Human Resources development for the strategic planning of national and international programmes during this process. She took a key role in the strategic planning of the funds for Turkey’s reverse brain drain and positioning the country as the second most effective in this topic in Europe. Simultaneously, she served as a member of the Advisory Board of 14 different projects carried out within the framework of international cooperation in the geographies extending from Africa to the Western Balkans. In the next step of her career, from 2012-13, she worked as an expert for the Jean Monnet Scholarship Programme which aims strengthening the human resources capacity in Turkey. Then she worked as a programme manager at Koç University. Burçak Çullu has national and international experience in designing and managing social benefit-oriented projects within the scope of the Instrument for Pre-accession tenders, and funding programmes of World Bank, Horizon 2020 and Marie Sklodowska Curie Actions. She is the acting Country Director of International Consulting Expertise EEIG.

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Kjamili is the 2018 Young Transatlantic Innovation Leaders Initiative Turkey Fellow at German Marshall Fund of U.S. and State Department of US. Co-founder of Migport.com, an online Q&A mobile app for refugees. Graduated from Middle East Technical University, Economics Department and University of San Diego. Launched digital appointment “e-residency” system that over 10 million foreigners use in Turkey. Served as associate expert / expert at University of San Diego and European Commission programs. Idea originator of recently launched “city travel permits to be granted digitally to refugees through e-Devlet”. Won Global Social Entrepreneur Award in Entrepreneurs’ Organization, Global Student Entrepreneur Awards in Canada among 54 countries as well as other 20 international awards and recognitions. Berat has over 10 international publications / books.
Paula Byrne

Paula Byrne is Director for Sustainability Management and Network at CSR Europe, the European business network for Corporate Social Responsibility. She leads the Markets team and endeavors to make sustainability driven investments through enhanced total impact transparency the new normal. She leads the work with CSR Europe’s National Partners to deliver on the Pact for Sustainable Industry. Formerly she was Sustainability and CSR Director for the European Association of Chocolate Biscuit and confectionery Industry, CAOBISCO. She is an EU Public affair professional with experience in building relationships and alliances in public and private sectors including NGOs and Academia on sustainable and responsible sourcing.

Soni Kanabar

Soni Kanabar has been a project manager at CSR Europe since 2018. Since then, Soni has supported the sustainability management and reporting team at CSR Europe, conducting sustainability maturity and integration assessments, CSR report reviews and stakeholder dialogue services. Prior to CSR Europe, Soni worked for 5 years in the field of financial and social inclusion at the United Nations Capital Development Fund in New York and MicroStart, a microfinance institution in Belgium. Soni has a Master’s degree in International Development and Social Change from Clark University in USA and a Bachelor of Arts in Sociology from McMaster University in Canada. She is fluent in English, Swahili, Gujarati, Hindi and a beginner in Dutch and French.
1. Civil Society Organizations

Part I - Profile

Q1. Interviewee’s department

• Policy Team
• Sustainability Team
• Communications and Membership Team
• Other

Q2. Position of the interviewee

• Director
• Manager
• Project Officer
• Policy Officer
• Other

Q3. How long have you been working on sustainability?

Part II - Organisation Overview

Q4. General Information

• Type (CSO, Development Agencies, etc.)
• Purpose
• Membership
• Partners
• Donors
PART III – CSR/Sustainability Strategy and Organisation In Institution

Q5. In your opinion, what does CSR mean? [You can select more than one]

- Donations and sponsorship
- Helping people in need
- Support for employees
- Meeting the needs of stakeholders in society
- Ethical business practices beyond profit
- Support for social assistance programs
- Avoiding environmental damage
- Other

Q6. Does your organisation have a sustainability strategy?

- Yes Continue to Q8
- No Continue to Q7
- I do not know Continue to Q7

Q7. In this case, how do you determine your sustainability activities? How do you perform them? (This question will be asked to those who answer No or Don’t know in Q6)

Q8. What is your organisation’ sustainability strategy and policies? (This question will be asked to those who answer Yes in Q6)
Q9. Are you setting targets?
Yes, Continue to Q10b
No, Continue to Q10a
I do not know, Continue to Q10a

Q10a. In this case, how do you report the work carried out and how do you relate to the organisation strategies? (This question will be asked to those who answer No or I do not know in Q9)

Q10b. How do you manage progress on targets? (This question will be asked to those who answer Yes in Q9)

Q11a. How is sustainability management organized within the organization?

Q11b. How are decisions made in Europe?
• Reporting to Executive Committee or Board of Directors
• The separate Committee is not affiliated with the Board of Directors or the Executive Committee
• Only at department level
• Other

Q11c. How is sustainability positioned/defined within the organization?
Part of communication/external relations, Continue to Q11e
• Existing part of a relevant department (e.g. HR, environment...) Continue to Q11e
• Independent department Continue to Q11d
• Globally managed Continue to Q11e
• Other................. Continue to Q11e
Q11d. Please provide some information about the independent department

- Name of department
- How many people are working?
- Reporting to whom?
- How many years has this department been active?

Q11e. Regarding the answer in Q11c;

- How many people are responsible?
- Reporting to whom?
- Title
- Does S/he have other duties?

Q12. Can you tell us more about the main challenges in implementing the organisations’ overall sustainability strategy?

Q13a. Who are your stakeholders?

- NGOs
- Development Agencies
- Bureaucrats
- Public Authorities (Local municipality, etc.)
- Shareholders/Investors
- EU Institutions
- Other1
Q13b. Are your stakeholders involved in the development, implementation or evaluation of the sustainability strategy?

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>No</th>
<th>Development</th>
<th>Implementation</th>
<th>Evaluation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2</td>
<td>NGO</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>2.</td>
<td>3</td>
<td>Development Agencies</td>
<td></td>
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<tr>
<td>3.</td>
<td>4</td>
<td>Bureaucrats</td>
<td></td>
<td></td>
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<tr>
<td>4.</td>
<td>5</td>
<td>Public Authorities (Local municipality, etc.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>6</td>
<td>Shareholders/Investors</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>6.</td>
<td>7</td>
<td>EU Institutions</td>
<td></td>
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<tr>
<td>7.</td>
<td>8</td>
<td>Other1</td>
<td></td>
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</tbody>
</table>

Q14. In your opinion, what is necessary to strengthen civil society-private sector collaboration?

Q15a Does your organisation have any membership eligibility criteria?
- Yes, Continue to Q15b
- No Continue to Q16

Q15b. Please elaborate [criteria for eligibility]

Q16. How do you collaborate with your members?

Part IV - Cross-Sectoral Partnerships

Q17. General Information on Best Practice Identified
- Initiative
- SDG
- Social Impact/ Description
- Integration in Strategy
- Stakeholders involved
Q18. What are the main partnerships you’ve established to deliver these activities and are these mainly of a short (less than three year) or long-term nature?

<table>
<thead>
<tr>
<th>Actors (select those that apply)</th>
<th>Actors Name</th>
<th>Short/Long term</th>
</tr>
</thead>
<tbody>
<tr>
<td>• NGOs</td>
<td></td>
<td>• Short-term</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Long-term</td>
</tr>
<tr>
<td>• Community organisations</td>
<td></td>
<td>• Short-term</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Long-term</td>
</tr>
<tr>
<td>(people based in or around a “community” and are organised in some way, usually having some structure, rules or legal entity but sometimes being just an informal association)</td>
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<td></td>
</tr>
<tr>
<td>• Public Authorities</td>
<td></td>
<td>• Short-term</td>
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<tr>
<td></td>
<td></td>
<td>• Long-term</td>
</tr>
<tr>
<td>• Educational institutions</td>
<td></td>
<td>• Short-term</td>
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<td></td>
<td>• Long-term</td>
</tr>
<tr>
<td>• Companies</td>
<td></td>
<td>• Short-term</td>
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<tr>
<td></td>
<td></td>
<td>• Long-term</td>
</tr>
<tr>
<td>Other</td>
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<td></td>
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</tbody>
</table>

Q19. Please describe the evolution of this initiative since its inception in the following areas listed in table below

<table>
<thead>
<tr>
<th>Evolution of:</th>
<th>(Pan)European</th>
<th>Country (if applies)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spending</td>
<td></td>
<td></td>
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<tr>
<td>Strategic focus areas</td>
<td></td>
<td></td>
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<tr>
<td>Overall approach</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Partnerships</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff organising and overseeing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
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</tbody>
</table>

Q20. What are the ESG impacts of the initiative?

Q21. How do you monitor and measure results and impact (i.e. beneficiaries / social benefits and impact)?
Q22. What are the challenges in measuring impact?

Q23. [Optional] Please share some additional sustainability initiatives your organisation is currently engaged in or leading?

- Initiative
- SDG
- Social Impact/ Description
- Integration in Strategy
- Stakeholders involved

Q24. We have completed many discussions with you about sustainability. Is there anything else that you would like to mention or suggest?

2. Companies

Part I - Profile

Q1. Interviewee’s department

- Corporate communications
- Sustainability Office
- Human resources
- Other

Q2. Position of the interviewee

- Chief Executive Officer
- General manager
- Assistant general manager
- Director
- Manager
• Assistant Director
• Other

Q3. How long s/he has been working on CSR

Q4. Non-Governmental Organization Membership

PART II - Organization Overview

Q5. Can we learn some information about your company? (nationally and globally)

<table>
<thead>
<tr>
<th></th>
<th>Global</th>
<th>Turkey/Europe</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Profit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of employees</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q6. Can we learn your global concept / definition? (Eg: EMEA, Russia, Europe etc.)

• EMEA
• Russia
• European
• Other

Part III - CSR Sustainability Strategy and Organization in Institution

Q7. Can you explain the overall approach to CSR at a European level with regards to corporate philanthropy, social investment and shared value (outlined in the three pillars below)?

Corporate Philanthropy “do good / give back”
• Be seen as giving back
• Not linked to business strategy or - issues
• Specific focus not required
• Mainly cash or in-kind donations
• No real check on impact on social issues

Social Investments “strategic impact”
• Linked business strategy
• Long-term approach
• Uses company and employee competencies
• Impact the driver
• Generates new business ideas through the partnerships

Shared Value “social & business benefits”
• Business is main driver for impact, not the isolated social contributions:
  • New products and markets
  • Changes in the value chain e.g. involving poor people in distribution networks or disadvantaged groups in supply chain
Q8. Could you kindly indicate where you would put the different activities from your company in the table below – If different types of activities are organised, put indicative % for different types of activities and give examples for the reasons why.

- Global and [Turkey/Europe] (total 100%)
  - Corporate Philanthropy
  - Social Investment
  - Shared Value

Q9. In your opinion, what does CSR mean?

- Donations and sponsorship
- Helping people in need
- Support for employees
- Meeting the needs of stakeholders in society
- Ethical business practices beyond profit
- Support for social assistance programs
- Avoiding environmental damage
- Other

Q10. Does your company have a CSR strategy?

- Yes - Skip to Q12
- No - Continue to Q11
- I do not know - Continue to Q11

Q11. In this case, how do you determine your CSR activities? How do you perform them? In which department do you form the CSR budget? (This question will be asked to those who answer No or Don’t know in Q10)

Q12. What is your company’s CSR strategy? (This question will be asked to those who answer Yes in Q10)
Q13. Can you explain the link between your business strategy and your CSR strategy?

Q14. What are the strategic CSR policies for your company?

Q15. Are you setting targets?
   - Yes – Skip to Q16b
   - No – Ask Q16a
   - I do not know Ask Q16a

Q16a. In this case, how do you report the work carried out and how do you relate to the company strategies? (This question will be asked to those who answer No or I do not know in Q15)

Q16b. How do you manage progress on targets? (This question will be asked to those who answer Yes in Q15)

Q17. How is sustainability management organised within the company?

Q18. How do you organise the connection between [Turkey/Europe] and Global?
   * If available

Q19a. How are decisions made (in Turkey/Europe)?
   - Reporting to Executive Committee or Board of Directors
   - The separate Committee is not affiliated with the Board of Directors or the Executive Committee
   - Only at department level
   - Other
Q19b. How is CSR positioned/defined within the organization?

- Part of communication / external relations  Continue to Q20 after answering Q19b2
- Existing part of a relevant department  Continue to Q20 after answering Q19b2
  (e.g. HR, environment...)
- Independent section  Continue to Q20 after answering Q19b1
- Globally managed  Continue to Q20 after answering Q19b2
- Other  Continue to Q20 after answering Q19b2

Q19b1. Can we get some information about the independent department?

- Name of department
- How many people are working?
- Reporting to whom?
- How many years has this department been active?

Q19b2. Regarding the answer in Q19b; How many people are responsible?

- Reporting to whom?
- Title
- Does S/he have other duties?

Q20. Can you tell us more about the main challenges in implementing the organization’s overall sustainability strategy?

Q20a. Is there a difference between Global and Turkey/Europe approach?

- Yes, there is  Ask Q20b
- No, there is not  Ask Q21
- I do not know  Ask Q21
Q20b. Is there a difference between Turkey and the Global approach? What are the positive and negative aspects?

Q21. Who are your external stakeholders?

- Customers
- Community Organisations
- Suppliers
- Distributors
- Sales points (Large markets, etc.)
- NGO
- Media Members
- Bureaucrats
- Public Authorities (Local municipality, etc.)
- Shareholders/Investors
- Other

Q21a. Are your stakeholders involved in the development, implementation or evaluation of the CSR strategy?

<table>
<thead>
<tr>
<th></th>
<th>No</th>
<th>Development</th>
<th>Implementation</th>
<th>Evaluation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customers</td>
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<td></td>
<td></td>
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<tr>
<td>Community Organisations</td>
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<tr>
<td>Suppliers</td>
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<tr>
<td>Distributors</td>
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<tr>
<td>Sales points (Large markets, etc.)</td>
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<tr>
<td>NGO</td>
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<tr>
<td>Media Members</td>
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<tr>
<td>Bureaucrats</td>
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<td>Public Authorities (Local municipality, etc.)</td>
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<tr>
<td>Shareholders/Investors</td>
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<tr>
<td>Other</td>
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</tbody>
</table>
Q22a. In your opinion, how can companies determine their CSR priorities/activities if they lack the benefits and resources (money, employees, time and information) to develop an appropriate CSR strategy?

Q23. How does the participation (or lack thereof) of workers in CSR affect the following conditions? (Ask each subject separately and write the evaluations in the related field)

- Labour standards and working conditions (such as pay, work hours, overtime work, and benefits)?
- The working environment (i.e., occupational safety, toxicity levels, toilets, sanitary conditions, green space)?
- Informal practices (like the provision of loans to employees, donations to local communities, religion centres and [sporting] clubs)?
- Other

Part IV - Cross-Sectoral Partnership

Q24. General Information on Best Practice Identified

- Initiative
- SDG
- Social Impact/Description
- Integration in Strategy
- Stakeholders involved

Q25. How is this initiative linked to the business/CSR strategy and what strategic sustainability goals are you aiming to achieve?
Q26. What are the main partnerships you’ve established to deliver these activities and are these mainly of a short (less than three year) or long-term nature?

<table>
<thead>
<tr>
<th>Actors</th>
<th>Yes/No</th>
<th>Short/Long term</th>
<th>Trends</th>
</tr>
</thead>
<tbody>
<tr>
<td>NGOs (on specific topics) Add an example</td>
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<td>• Local</td>
<td>Yes</td>
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<tr>
<td>• National</td>
<td>No</td>
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<td>• International</td>
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<tr>
<td>Community organisations (people based in or around a “community” and are organised in some way, usually having some structure, rules or legal entity but sometimes being just an informal association)</td>
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<td>Public Authorities</td>
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<td>Other</td>
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</tbody>
</table>

Q27. Could you describe the evolution of this initiative since its inception in the following areas (list in table below)?

<table>
<thead>
<tr>
<th>Evolution of:</th>
<th>(Pan)European</th>
<th>Country (if applies)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spending</td>
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<tr>
<td>Strategic focus areas</td>
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<tr>
<td>Overall approach</td>
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<tr>
<td>Partnerships</td>
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<tr>
<td>Staff organising and overseeing</td>
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<tr>
<td>Other</td>
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</tbody>
</table>

Q28. What are the ESG impacts of the initiative?

Q29. How do you measure results and impact? (i.e. beneficiaries / social benefits and impacts / business benefits and impacts)
Q30. How do you monitor impact?

Q31. What are the challenges in measuring impact?

Q32. [Optional] Please share some additional CSR initiatives your organisation is currently engaged in or leading?

- Initiative
- SDG
- Social Impact/Description
- Integration in Strategy
- Stakeholders involved

Q33. We have completed many discussions with you about CSR. Is there anything else that you would like to mention or suggest?
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