Sustainability Report 2004

A Report on the Sustainability of CEDHA Based on the Global Reporting Initiative 2002 Guidelines



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ABOUT THIS REPORT

This is CEDHA's second annual Sustainability Report, its mere production, the compliance with an objective stated in our 2003 Annual Report.

It has been produced in accordance with the Global Reporting Initiative 2002 Sustainability Reporting Guidelines. It gives a balanced and reasonable presentation of the economic, social and environmental performance of our organization.

It is our intention that this Sustainability Report not only allows us to inform our stakeholders about sustainability at our organization, but that it also helps us move towards better social and environmental management, reducing negative impacts and maximizing positive ones.

By applying GRI indicators to our organization, we also hope it will serve as a pilot for other institutions to understand how sustainability is monitored in non-governmental organizations (NGOs), and to see what the difficulties and benefits are that these organizations experience when they carry out this process. CEDHA will shortly release a study it conducted on the usefulness of sustainability reporting for non governmental organizations.

Our efforts have been focused on making this report as thorough and complete as possible. Whenever it has been possible, it covers all three of CEDHA's offices (Córdoba, Lago Azul y Patagonia). Unfortunately, due to time and geographical constraints, some of the indicators reflect only operations in one of these locations. When this is the case, the report clearly indicates which office the data refers to. In addition, where it has been possible, we have also included environmental and economic data that has been available since 1999, the year in which the organization was founded, in order to make a comparison easier.

This report was compiled by Andrew Wahba, former fellow of CEDHA's Responsible Business Initiative, along with the collaboration of Jorge Daniel Taillant, CEDHA's Executive Director.

To conclude, this Sustainability Report reflects visions, policies, practices and consequences of our operations at social, economic and environmental levels.

Jorge Daniel Taillant Executive Director CEDHA

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GRI 1: VISION AND STRATEGY

The Center for Human Rights and Environment (CEDHA) is a non-profit organization which aims to build a more harmonious relationship between the environment and people.

CEDHA's overall goals are to develop and strengthen:

- the awareness of the linkages between the environment and human rights;
- **the capacity** of state, civil society and private sector actors, to work towards more environmentally and socially sustainable development.

SUSTAINABILITY AT CEDHA

"CEDHA will be alert to the impact that its activities have on society, on human rights and on the environment, working to reduce it and doing everything possible to repair any damage caused."

Sustainability has always been central to the decisions made at CEDHA. It is inherent in the nature and at the very core of the work that we do. However, sustainability *officially* began at CEDHA in 2002 with the preparation of our 2003 sustainability report. In 2002, initiated by the Responsible Business Program staff, we began an internal review and self-evaluation of our behaviour in the context of sustainability. The Global Reporting Initiative's 2002 Sustainability Reporting Guidelines were used to guide this internal review and produce this report.

The process involved evaluating and monitoring the social, economic and environmental impacts of our activities. It was extensive and consisted of interviewing employees, examining their daily activities and the activities performed at CEDHA's offices. We reviewed office expenditure characteristics, trips and travel, staff and human resources profiles.

This is the second time that we have produced a sustainability report using the GRI guidelines. However, the GRI guidelines were created with the needs of business organizations in mind. Operating in the non-governmental sector, our activities are considerably different than those of businesses. Consequently, producing this report in strict coherence with the guidelines is a challenge. In many cases, GRI indicators are simply not appropriate or relevant to our activities. However, the guidelines serve as a very useful template for our sustainability report and where the indicators could be applied, they were.

As the result of our first sustainability report, we have created a Sustainability Policy which aims at reducing the negative social, environmental and economic impacts of our activities. Some of the targets and actions of this policy are:

- Continue to reduce material use.
- > Utilize waste material whenever possible.
- ➢ Reuse 100% of discarded paper in the office.

- > Monitor energy consumption and reduce excessive use of running water.
- > Monitor and reduce, where possible, indirect energy use related to travel.
- > Buy recycled products whenever possible.
- Conduct an annual evaluation of our social, economic and environmental impact in accordance with the Global Reporting Initiative (GRI) guidelines.
- Publish a report on CEDHA's Sustainability either simultaneously or in conjunction with our annual report.
- > Develop procedures for engaging key actors.
- > Assign personnel to monitor CEDHA's Sustainability.
- > Ensure the fulfillment of this policy by personnel.
- > Donate staff time to community projects (on a voluntary basis).
- Reduce energy consumption by avoiding carelessness (avoid switching on lights when not necessary, don't leave air conditioning and/ or heating switched on by mistake).

REFLECTING ON PROGRESS

We are pleased to report that we have been successful in adhering to and obtaining the majority of our sustainability objectives. We have implemented a program of reusing paper, suspended the use of non-recyclable materials including plastics and have monitored our progress in reducing greenhouse gas emissions.

For a short time we refilled all of our printers' ink cartridges. However, because of the intensity of printer use, we found this problematic as it damaged the printers.

One of the events that we held in 2004 that was very successful in terms of staff participation and helping meet our sustainability objectives was a tree planting weekend in the Parque Nacional Quebrada del Condorito. This initiative involved CEDHA staff volunteering their weekend to benefit the community and to offset greenhouse gas emissions by planting trees. The idea is that the trees planted will serve as carbon sinks absorbing the greenhouse gases generated by our activities. To complement this initiative, an analysis of the number of trees required to offset CEDHA's emissions was performed.



GRI 2: **PROFILE**

GRI 2.1: NAME OF REPORTING ORGANIZATION

The Center for Human Rights and Environment (CEDHA)

GRI 2.2: SERVICES

CEDHA's work involves litigation, capacity-building, legislation strengthening, research, victim awareness building, community empowerment, and other actions designed to promote greater access to justice and protect human rights in cases of environmental degradation. CEDHA seeks to develop and strengthen the work capacity of the state, civil society and of the actors in the private sector, in favor of social and environmental sustainable development.

GRI 2.3: OPERATIONAL STRUCTURE OF ORGANIZATION

CEDHA's activities can be grouped into five principal typologies:

- Litigation
- Advocacy
- Capacity Building
- Empowerment of Victims and Civil Society
- Research and Publications

We also have several initiatives, projects, and thematic focuses into which we can group many of our activities:

- Participation and Access to Information
- Right to Water Initiative
- Corporate Social Responsibility
- International Finance Institutions

GRI 2.5: COUNTRIES OF OPERATIONS

CEDHA operates in local, national and international affairs. We have three offices, all based in Argentina. The main office is in Córdoba. Two smaller offices are located in Lago Azul, Córdoba and in Bariloche, Río Negro. Local and national activities include litigation, advocacy, training and awareness building. Regionally, CEDHA works extensively with organizations including Mercosur, Free Trade Agreement of the Americas (FTAA) and the Organization of American States (OAS). Internationally, CEDHA works with organizations including the United Nations, World Bank, International Development Bank, World Trade Organization and with NGOs around the world.

GRI 2.6: LEGAL FORM

The Human Rights and Environmental Center, registered under number 0007-24121/99 in the Bureau of Inspection of Legal Associations, Ministry of Justice of Córdoba, possesses the status of legal person, and due to the information reported to the Civil Associations Department, CEDHA's accomplishment of legal requirements both formal and physical were verified; in virtue of articles 33 (second part, paragraph 1), 35, 45 (first paragraph), and in agreement with the Argentine Civil Code, according to the faculties granted by articles 2, 10, relating to Law 8652/98, the director of the Bureau of Inspection of Legal Associations resolved: The approval of the Social Status of the civil foundation "The Center for Human Rights and Environment (CEDHA)", sited in the city of Córdoba, Córdoba province; authorizing specifically the foundation to act as a legal person, to arrange its registration, communication and publication in the Bulletin of Legal Affairs; and to permanently register its resolution in the corresponding files in the Department of Civil Associations. Resolution N° 295/A/00.

GRI 2.7: NATURE OF MARKET SERVED

CEDHA is one of the few international actors that fosters a greater awareness, harmony and collaboration between environmental and human rights advocates, as well as complementarity between human rights and environmental protection mechanisms and advocacy agendas. We are leading several local and global initiatives to strengthen such awareness as well as to improve local and international access to justice mechanisms and empowerment of individuals and communities victims of environmental degradation.

GRI 2.8: SCALE OF CEDHA

CEDHA is a relatively small organization with 12 permanent staff. However, throughout the year, the organization hosts numerous national and international interns. In 2004, a total of 18 interns worked for CEDHA. The majority of these interns are local law students participating in a joint free legal aid project with the National University of Córdoba.

GRI 2.9: LIST OF STAKEHOLDERS

- I. **Communities:** including the local communities where we operate and with which we work. This group is our most significant stakeholder as we directly with these communities.
- II. **Customers:** CEDHA works with a number of NGOs around the world. Primarily providing consultation and conducting capacity building workshops.
- III. **Employees:** full and part time staff as well as volunteers (interns).
- IV. **Donors:** various foundations and organizations that fund CEDHA's projects. These can be found listed in Annex A.
- V. **Non-Governmental Organizations:** CEDHA forms part of the NGO community that works on human rights and environmental matters. Specifically, CEDHA forms part of the INESCR network (International Network on Economic, Social and Cultural Rights), AIDA (Inter-American Association for the Protection of the Environment) and the UICN (The World Conservation Union).
- VI. **Business Community:** CEDHA works with the business community through the Responsible Business Program.
- VII. **Governments:** The majority of CEDHA's work involves collaborating with governmental and intergovernmental organizations in effort of defending human rights and the environment. As these are charged with establishing

policies at a macro level, CEDHA recognizes that they have an important role in promoting sustainable development.

REPORT SCOPE

GRI 2.10: CONTACT PERSONS

This report was compiled by Andrew Wahba, Assistant Program Manager of the Responsible Business Program, in collaboration with Jorge Daniel Taillant, CEDHA's Executive Director and coordinator of the Responsible Business Program. Daniel can be reach <u>daniel@cedha.org.ar</u>. The CEDHA website can be found at <u>www.cedha.org.ar</u>.

GRI 2.11: REPORTING PERIOD

This Report is for the 2004 calendar year. It covers the time period from January 1st, 2004 to December 31st, 2004. However, when possible, information has been provided from previous years

GRI 2.12: PREVIOUS REPORTS

This is CEDHA's second Sustainability Report. The first sustainability report was prepared for the 2003 calendar year and can be found on our website <u>http://www.cedha.org.ar/docs/doc247-eng.pdf</u>. Previous to these reports, we have presented annual reports which have incorporated some social and environmental indicators.

REPORT PROFILE

GRI 2.17: USE OF GRI PRINCIPLES

This report was prepared following the GRI 2002 Sustainability Reporting Guidelines. It uses all the GRI core indicators and others which we believe are relevant to our operations and activities. We believe reporting in this manner is the most effective manner of providing accurate information to our stakeholders concerning our environmental and social impacts and on our pursuit of sustainability.

GRI 2.19: CHANGES IN MEASUREMENT METHODS FROM PREVIOUS YEARS

After creating our 2002 Sustainability report, we implemented a standardized system for gathering information in certain areas. Therefore, since 2002, we have been able to report on our performance more effectively. Previously, we did not have a standardized system for collecting some information. For this reasons, we are unable to provide historical information for every indicator. Whenever information was available, however, it has been reported.

We have used some different emission factors in this report and have used a variety of new sources for gathering information. The collection of resources that we used is available to the public on our website. This list of resources may be useful to other organizations or CSOs in completing their sustainability reports.

Due to the continual change of the organization's composition, we are trying to report more indicators on a per capita basis. This provides a more accurate assessment of how we are actually doing in terms of resource use.

GRI 2.20: MEANS BY WHICH INFORMATION WAS OBTAINED

In effort of providing the most accurate and reliable depiction of our performance, all of CEDHA's staff was involved in providing information for this report. The 2003 sustainability report was used as a guide for this report. Many of our activities have stayed the same.

A lot of the information found in this report was previously compiled for disclosure on our website. The information for the economic indicators was taken from our annual report. The environmental indicators were much more of a challenge to calculate. A spreadsheet was created that connects all of CEDHA's activities that have environmental impacts. Staff was asked individually to report all their travel via airplane, bus, and automobile. The amount of gas and electricity used was taken straight from the receipts. This data was entered into the spreadsheet and emission factors were then used to calculate the associated pollution. This spreadsheet can be found on our website:

www.cedha.org.ar/en/initiatives/corporate social responsibility/gri resources.php

GRI 2.21: ADDITIONAL INFORMATION

Any additional information concerning CEDHA's economic, social and environmental performance that is available can be found in our annual report which is available on our website.

GRI 3: GOVERNMENT STRUCTURE AND MANAGEMENT SYSTEMS

STRUCTURE AND GOVERNANCE

GRI 3.1: ADMINISTRATIVE COMMITTEE

In accordance with Argentine legislation regulating non-profit foundations, CEDHA has an Administrative Committee that comprises of three members, a President, a Secretary and a Treasurer:

President: Romina Picolotti **Secretary:** Jorge Daniel Taillant **Treasurer:** Irma Paredes

The Administrative Committee is in charge of managing and administering the organization.

GRI 3.2: EXECUTIVE COMMITTEE

An Executive Committee, chosen by the Board of Directors (the choosing of these members is a faculty of the Board of Directors as set forth by CEDHA's regulations), is

in charge of all CEDHA's programming and administrative decisions. The following people make up the Committee:

Founder and Executive Director: Jorge Daniel Taillant Founder and President: Romina Picolotti CEDHA Patagonia Director: Sofía Bordenave

GRI 3.3: BOARD OF DIRECTORS

In addition to what has been outlined above, the Executive Committee has elected (on a voluntary basis) an Advisory Council to help guide the Board of Directors in defining their programming strategy as well as CEDHA's other everyday tasks, which include fundraising, promoting CEDHA's activities, choice of programming content and management of the institutional image. The members of the Advisory Council are:

- I. James Anaya: Professor, Indian Law Resource Center Arizona University
- II. Christopher L. Avery: Founder and Director, Business and Human Resource Center
- III. **Carlos Ayala:** *Ex President*, Comisión Interamericana sobre Derechos Humanos
- IV. Alexandre Kiss: Professor, Centre National de la Recherche Scientifique
- V. Gay McDougall: Executive Director, International Human Rights Law Group
- VI. **Miguel Pellerano:** *Director Regional para América del Sur*, Unión Mundial Para la Naturaleza
- VII. Peter Rosemblum: Director Human Rights Program, Harvard University
- VIII. Dinah L. Shelton: Professor, Notre Dame University
- IX. Michael Shifter: Vice-president of Policy, Inter-American Dialogue
- X. **Fatma-Zohra Ouhachi-Vesely:** Special Rapporteur on Toxic Wastes and Human Rights, UN Commission on Human Rights
- XI. José Miguel Vivanco: Executive Director Americas Division, Human Rights Watch
- XII. Rick Wilson: Director Human Rights Law Clinic, American University
- XIII. **Durwood Zaelke:** Founder and President, Center for International Environmental Law
- XIV. Anthony A. Oposa Jr.: Professor, College of Law University of Philippines

GRI 3.7: CODES AND CONDUCT OF OFFICE POLICY

CEDHA has created 28 principles called "CEDHAmientos", designed to serve as a guide for staff conduct, for both contracted full time staff and interns. This code was established in 2002, with the aim of establishing guidelines for working together, a need that was detected while this Report was starting to be put together.

In addition, CEDHA had developed its own Office Policy, consisting of 10 sections on:

- Inter-staff relationships
- Office Administration
- Policy concerning computing
- Library and administration of resources
- Consumption of materials

- Monitoring our impact
- Travel
- Representing CEDHA
- Authorship of material produced by CEDHA's work
- Institutional relations

STAKEHOLDER ENGAGEMENT

CEDHA works directly with groups of individuals who have had their human rights violated through environmental degradation. It is the cases of these individuals' that we present to the courts. The individuals that we represent are our primary stakeholders and their direct engagement is a critical component of our work. Therefore, stakeholder engagement is an absolutely essential operational component of CEDHA.

III.3 GOVERNANCE STRUCTURE AND MANAGEMENT SYSTEMS

As CEDHA is an organization that dedicates itself to human rights and environmental matters, we are aware that our consumption of renewable and non-renewable resources affects other people's habitats and has an incalculable effect on future generations. In an effort to minimize these negative impacts, CEDHA has implemented a sustainability policy (as previously mentioned). We seek to control the consumption of electricity, plastic, trees and water. CEDHA's shopping policy requires that, as much as possible, the commitment of the organization to sustainable development and human rights and environment be reflected in all purchases. This means that, among other things, buying articles that are recycled and/or recyclable, avoiding articles that are toxic or that include toxic materials in their manufacture, and the organizing of shopping trips in order to minimize impact. In addition to this, CEDHA seeks to avoid trips that imply the use of fuel, and promotes efforts to counteract the effects of our consumption, for example the planting of trees and recycling projects like using recycled paper for printing.

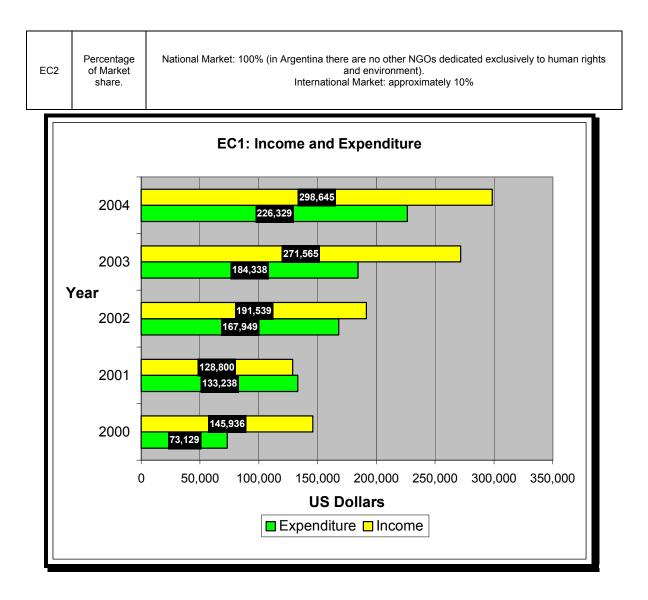
Economic Performance Indicators

Fund raising is absolutely essential to CEDHA. These funds allow our organization to carry out our projects.

GRI	Indicator		Data						
			2000	2001	2002	2003	2004		
EC1	EC1 Donated Income	Expenditure US\$	73,129 (includes 4 months of 1999's expenditure)	133,238	167,949	184,338	226,329		
		Income US\$	145,936	128,800	191,539	271,565	298,645		

Clients

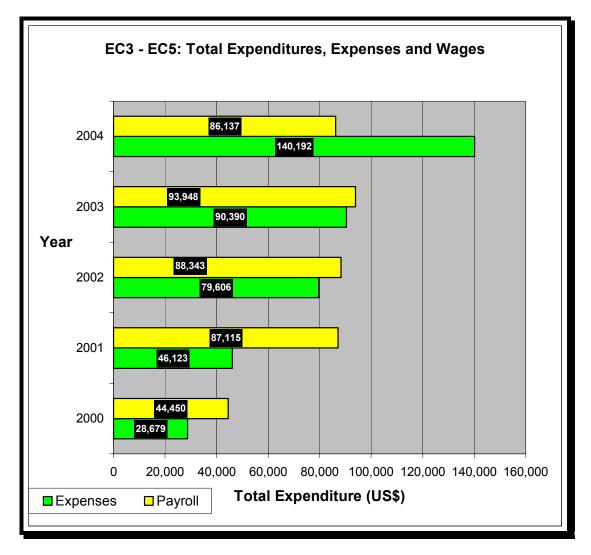
* Includes \$75,000 received in 2004 that is earmarked for 2006.



Suppliers

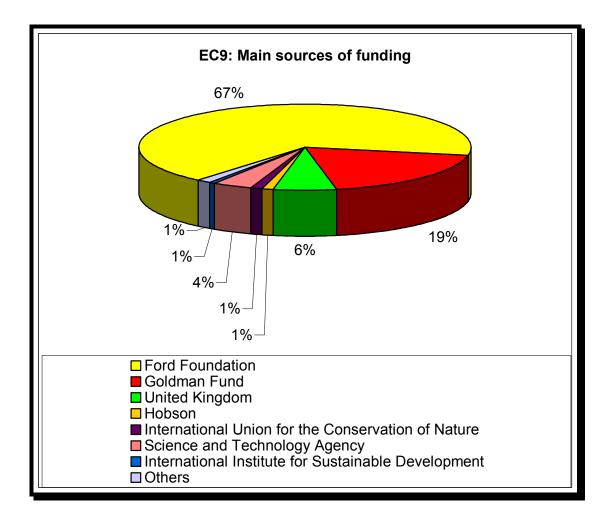
	Indicator	Description			Data		
GRI	Indicator	Description	2000	2001	2002	2003	2004
500	Cost of all goods, materials,	US\$	28,679	46,123	79,606	90,390	140,192
EC3	and services purchased.	% of total expenditures	39%	35%	47%	49%	62%
EC4	Percentage of contracts paid in accordance with agreed terms, excluding agreed penalty arrangements.				100%		

Staff							
GRI	Indiaatar	Description			Data		
GRI	Indicator	Description	2000	2001	2002	2003	2004
	EC5 EC5 EC5 FC5 FC5 FC5 FC5 FC5 FC5 FC5 FC5 FC5 F	US\$	44,450	87,115	88,343	93,948	86,137
EC5		% of Total Expenses	61%	65%	53%	51%	38%



Public Sector

GRI	Indicator		Data
GRI	mulcalor	2003	2004
	Total sum of taxes	Year 2003: US\$ 1,843	
EC8	paid.	(CEDHA being a non-profit making foundation is exempt from paying taxes)	0
		Ford Foundation: US\$ 106,000	Ford Foundation: US\$ 200,000
	Subsidies received	Hewlett Foundation: US\$ 100,000	Goldman Fund: US\$ 56,400
	broken down by	United Kingdom: US\$ 37,474	United Kingdom: US\$ 18,377
	country or region (to grants, tax relief, and		Hobson: US\$ 3000
EC9	other types of financial benefits that		IUCN: US\$ 3090
	do not represent a transaction of goods or services).	Others: US\$ 30.184	Science and Technology Agency: US\$ 11,864
			International Institute for Sustainable Development: US\$ 1876
			Others: US\$ 4038
EC10	Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.	CEDHA Patagonia donated school equipment to 80 children who live in or live from garbage, and on four separate occasions, clothes to women who live in or live from garbage (approximately 60 people). CEDHA Lago Azul donated clothes to the Comedor Verde (a refuge mainly for children).	CEDHA donated \$1000 pesos in addition to the manual labour of eleven staff members and friends to plant 800 trees.
		CEDHA Córdoba didn't make donations to the community, in spite of it being one of the objectives for 2003.	CEDHA provides free legal service to community groups. This year, the organization served as legal council on 10 cases.



V. Environmental Performance Indicators

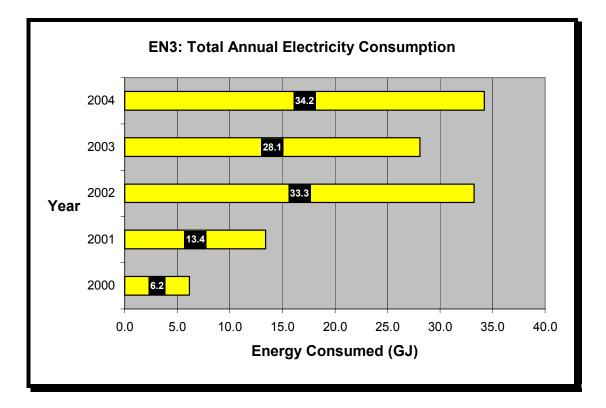
Although we have been successful in pursuing sustainability, the overall use of resources at CEDHA has increased. This is due to a few reasons. The major factors were the acquisition of a new office in Bariloche and the increase in the number of staff in both Bariloche and Cordoba. Due to the use of new emissions factors, some of the data in this section varies from that reported in 2003.

GRI	Indicator	Data			
GRI	indicator	Material	2003	2004	
		Sheets of paper	112.8 kg	135 kg	
EN1	Total materials use other than water.	Ink	1.968 liters	2.450 liters	
		Toilet paper	33.6 kg	40 kg	
EN2	Percentage of materials used that are wastes (processed or unprocessed) from sources external to the reporting organization. Refers to both post consumer recycled material and waste from industrial sources. Report in tons, kilograms, or volume.	Not Applicable			

Materials

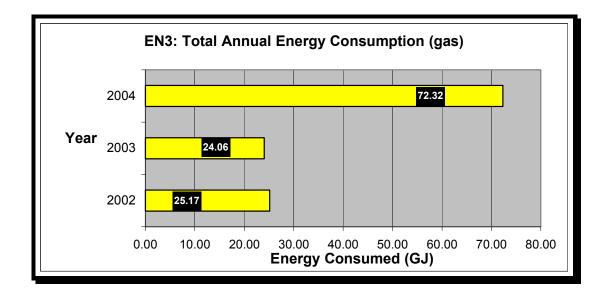
Energy

			Data			
GRI	Indicator	Electricity (GJ per annum)				
		City	2003	2004		
		Córdoba	22	26.76		
		Lago Azul	3.34	3.84		
		Bariloche [†]	2.75	3.63		
		Total	28.09	34.23		
EN3	Direct energy used	Natural Gas (GJ Per Annum)				
		Córdoba	22.720	22.052		
		Lago Azul	0.000944	0.016		
		Bariloche	0.340	50.25		
		Total	23.06	72.32		
EN4	Indirect energy use Energy used to produce and deliver energy products purchased by the organization	Not Applicable				



[†] In August 2004, CEDHA Bariloche change offices. Previously, one all inclusive fee was paid. Therefore, gas and electricity use is estimated until this date. [‡] In August 2004, CEDHA Bariloche change offices. Previously, they played one all inclusive fee. Therefore, gas and electricity

use is estimated until this date.



Water

		Data			
GRI	Indicator	Location	2003	2004	Comments
		Location Liters		ers	
EN5	Total water used.	Córdoba and Bariloche	93,100	110,000	CEDHA pays a fixed fee for water services. Therefore, water consumption is estimated. Assumptions: 20 liters used when toilet is flushed 2 liters used for washing hands

Biodiversity

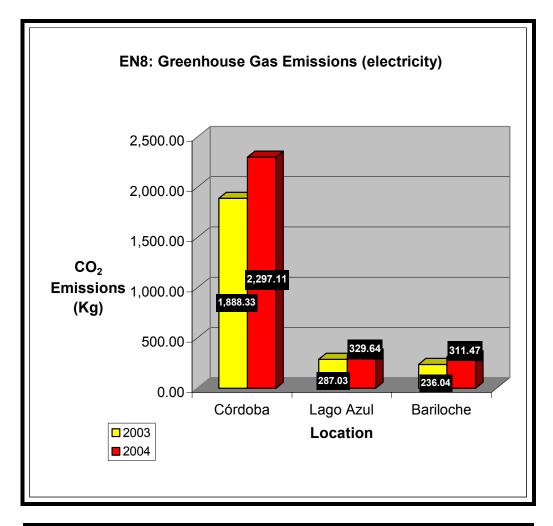
GRI	Indicator		Data	Comments	
		Location	2003	2004	
	Location and size of land		r	2	The Córdoba office is located in
EN6	owned, leased or managed	Córdoba	N/A	N/A	the downtown centre. Therefore, it is reported as being situated in a
	in biodiversity-rich habitats.	Lago Azul	320 m ² in	320 m ² in	biodiversity-rich habitat.
		Bariloche 40 m ² in 28	280 m ² in		
EN7	Descriptions of the major impacts on biodiversity associated with activities and/ or products and services in terrestrial, fresh- water, and marine environments.			This is not presently monitored due to the lack of a data system to generate the necessary information.	

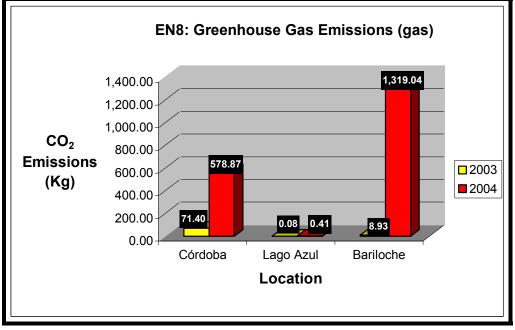
Emis	Emissions, Effluents, and Waste											
GRI	Indicator	Description		Data		Comments						
			Electricity	2003	2004							
		Report: direct emissions from sources owned or controlled by	Electricity	kg of	co ₂	Emissions calculated using the following formula:						
			Córdoba	1888.33	2297.11	Emission Factor = 0.309 kg/kWh [§]						
			emissions from sources owned	emissions from sources owned	emissions from sources owned or controlled by	emissions from sources owned	emissions from sources owned	emissions from sources owned	Lago Azul	287.03	329.64	CO ₂ (kg) emissions = Consumption (kWh)
										Bariloche	236.04	311.47
EN8	Greenhouse gas	the reporting entity and the	Total	2411.40	2938.22							
LING	emissions.	indirect	indirect	indirect		indirect	indirect	Gas	2003	2004		
		imported electricity or		kg of	CO ₂	Emissions calculated using the following formula:						
		steam.	Córdoba	622.65	578.87	Emission Factor						
			Lago Azul	0.02	0.41	CO ₂ (kg) emissions =Consumption (GJ) x						
			Bariloche	8.93	1319.04	26.25 kg/GJ ^{††}						
			Total	631.60	1898.32							
EN9	Use and emissions of ozone- depleting substances.		Not Applicable									
EN10	NOx, SOx, and other important air emissions by type.		Emissions Asso	See chart "Fuel Consumption and Emissions Associated with Air Travel" that follows the EN34 indicator.								
EN11	Total amount of waste by type and destination.	"Destination" refers to the method by which waste is treated, including composting, reuse, recycling, recovery, incineration or land filling. Explain type of classification method and estimation method.				This is not presently monitored due to the lack of a data system to generate the necessary information.						
EN12	Significant discharges to water by type.		Not Applicable									
EN13	Significant spills of chemicals, oils, and fuels in terms of total number and total volume.	Significance is defined in terms of both the size of the spill and impact on the surrounding environment.	Not Applicable									

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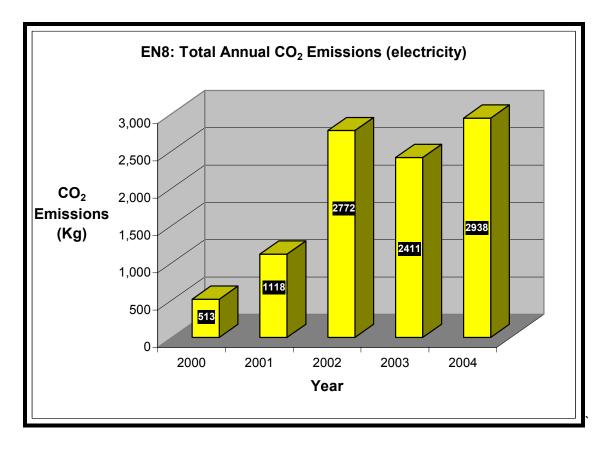
 $^{^{\$}}$ World Resource Institute/World Business Council Sustainable Development (2004) CO_2 emissions from office-based

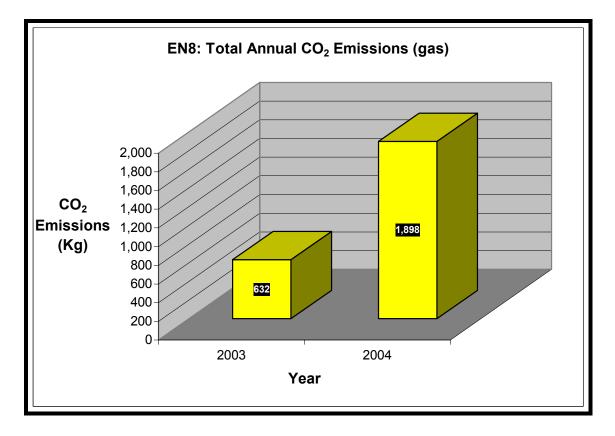
organizations "electricity emissions automated worksheet v1.1" website: <u>http://www.ghgprotocol.org/standard/tools.htm</u> accessed: October 20, 2004. A different emissions factor was used from the 2003 sustainability report. Consequently, the data for 2003 is different. ^{III} Canada's Climate Challenge Voluntary Challenge and Registry Inc. (2004) "Section 9 Emission Factors" website: <u>http://www.vcr-mvr.ca/index_e.cfm</u> accessed: October. 15,2004.





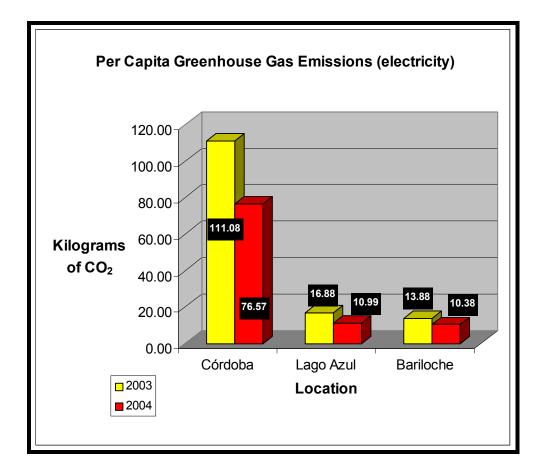
The emission increase in Bariloche is quite substantial. This increase was due to the new office, increase of staff and the cooler climate resulting in greater use of the heater and, correspondingly, natural gas.

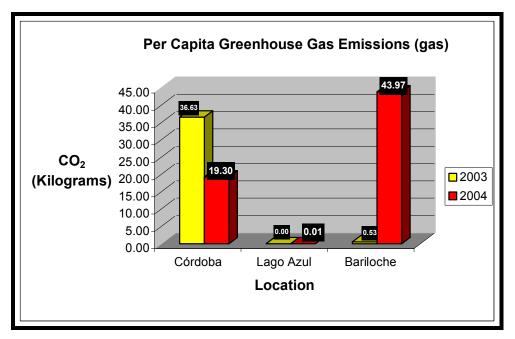




Per Capita Emissions

GRI	Indicator	Description		Data		С	omments											
				2003	2004													
			Electricity	kg of C	:O ₂ per		2003	2004										
				cap	oita													
		Córdo	Córdoba	111.08	76.57													
		Report: direct emissions from	Lago Azul	16.88	10.99													
		emissions from sources owned or controlled by the reporting entity and the indirect emissions from imported electricity or steam.	sources owned or controlled by the reporting entity and the indirect emissions from imported electricity or	sources owned or controlled by the reporting entity and the indirect emissions from imported electricity or	sources owned or controlled by the reporting entity and the indirect emissions from imported electricity or	sources owned or controlled by the reporting entity and the indirect emissions from imported electricity or	sources owned or controlled by the reporting entity and the indirect emissions from imported electricity or	Bariloche	13.88	10.38								
	Greenhouse							the reporting entity and the indirect emissions from imported electricity or	the reporting entity and the indirect emissions from imported electricity or steam.	the reporting	the reporting	the reporting	Total	141.85	97.94			
	gas emissions Per Capita										2003	2004						
										Gas		:O ₂ per oita	Number of Staff	17	30			
										steam.	Córdoba	36.63	19.30	Members				
											Lago Azul	0.00	0.01					
							Bariloche	0.53	43.97									
			Total	37.15	63.28													





Products and Services

GRI	Indicator	Description	Data
EN14	Significant environmental impacts of principle products and services.		Consistently, the most significant environmental impact of CEDHA's activities is the result of travel, followed by energy consumption. Impact from travel is impossible to avoid considering the work that we do. We have a strong international presence and many international commitments which require traveling long distances. CEDHA staff attends conferences, meetings and facilitates workshops all over the world. Technological advances, including videoconferencing and chat programs continue to provide alternatives to face to face meetings. However, currently CEDHA's work is highly dependent on international travel. Unfortunately, the environmental impact of this travel, mostly via air, is significant. Our second greatest impact is that which results from energy use. We will continue to strive to decrease energy use per capita.
EN15	Percentage of the weight of products sold that is reclaimable at the end of the products' useful life and percentage that is actually reclaimed.	"Reclaimable" refers to either the recycling or reuse of the product materials or components.	Not Applicable

Compliance

GR	Indicator	Data
EN16	Incidents of and fines for non-compliance with all applicable international declarations/ conventions/ treaties, and national, sub-national, regional, and local regulations associated with environmental issues.	Not Applicable

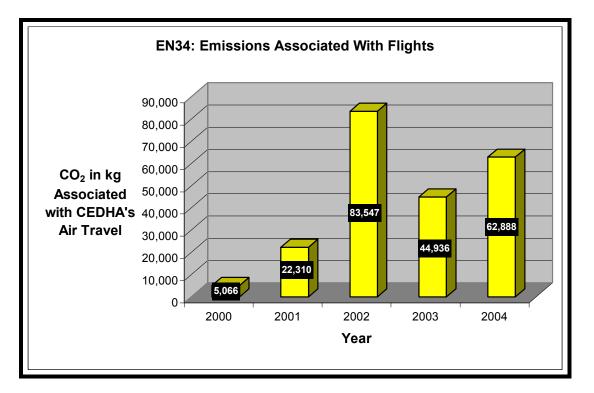
Transport

GRI	Indicator	Data
EN34	Significant environmental impacts of transportation used for logistical purposes.	See the following tables.

Fuel Consumption and Emissions Associated with Air Travel (2000 – 2004)

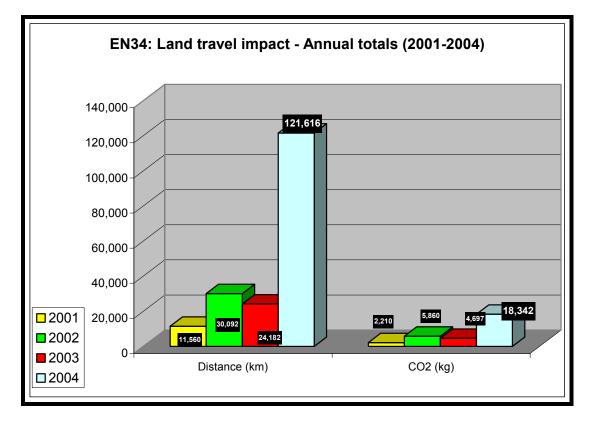
	2000	2001	2002	2003	2004	TOTAL
Flights	15	65	182	79	87	428
Distance (km)	37,277	164,165	614,771	330,654	462,755	1,609,622
CO ₂ (kg)	11,145	49,082	183,804	98,859	138,355	481,245
Trees Required	16.6	73.3	274.3	147.6	206.5	718

^{‡‡} This column refers to the number of trees required to act as a carbon sink and negate the carbon dioxide emissions caused by the particular activity. The calculation is based on the assumption that the lifetime carbon fixation of a tree is 670 lbs of CO_2 as indicated in the American Forests' *Global Releaf* Program.



Land travel impact, differentiated according to type of vehicle (2001 - 2004)

		2001	2002	2003	2004	TOTAL
	Distance (km)	3,700	7,820	9,360	113036	133,916.0
Bus	CO ₂ (kg)	540.20	1141.72	1366.56	16503.26	19,551.7
	Trees Required	1.8	3.7	4.5	54.2	64.2
	Distance (km)	1,960	5,272	7,322	2460	17,014.0
Car (gasoline)	CO ₂ (kg)	490.04	1318.11	1830.65	615.05	4,253.8
	Trees Required	1.6	4.3	6.0	2.0	14.0
	Distance (km)	5,900	17,000	7,500	6120	36,520.0
Car (CNG)	CO ₂ (kg)	1,180	3,400	1,500	1,224	7,304.6
	Trees Required	3.9	11.2	4.9	4.0	24.0
	Distance (km)	11,560	30,092	24,182	121,616	187,450
Total Land Impact	CO ₂ (kg)	2,210	5,860	4,697	18,342	31,110
	Trees Required	7.3	19.2	15.4	60.2	102



Times traveled around the World

According to the National Weather Service of the United States of America (<u>www.prh.noaa.gov</u>), the circumference of the Earth is approximately 40,000 km.

		2000	2001	2002	2003	2004	Total
	Km		11,560	30,092	24,182	121,616	187,450.0
By land	Times around the world		0.29	0.75	0.60	3.04	4.7
	Km	37,277	164,165	614,771	330,654	462,755	1,609,622.1
By air	Times around the world	0.93	4.10	15.37	8.27	11.57	40.2

CEDHA's sustainability objective is to have a positive cumulative impact on the environment. To have a positive net impact on the environment, we have to perform activities which offset our negative impacts.

Trees act as carbon sinks absorbing carbon from the atmosphere. In 2004, CEDHA staff volunteered one weekend to plant trees in the Parque Nacional Quebrada del Condorito. Through planting trees, CEDHA aims to offset the greenhouse gas emissions resulting from work related activities including the use of airplanes, automobiles, buses, and electricity. Through our physical contribution of manpower

and a financial donation of 1000 pesos, CEDHA contributed to Ecosistemas Argentinos planting 800 trees.

In order to estimate the number of trees required to offset our greenhouse gas emissions, we first calculated the amount of CO_2 emitted from our activities. Then, using the American Forests calculation that the average tree will absorb 670 lbs of CO_2 in its lifetime, we can calculate how many trees are required to offset our emissions. Including all historical data that we have available, we have calculated that 847 trees are required to offset our greenhouse gas emissions. The following chart demonstrates the calculation used to calculate the number of trees required to offset CO_2 emissions resulting from electricity and gas use. A full version of this spreadsheet can be viewed on our website.

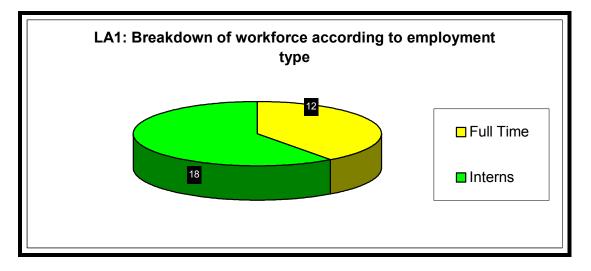
	Total Used				CO ₂ Emissions			Trees	
							LB	Per Capita (KG)	needed
	Electricity	9508.81	Kwh	34.23	GJ	2938.22	6464.09	97.94	9.6
	Cordoba	7434.01	Kwh	26.76	GJ	2297.11	5053.64	76.57	7.5
Total 2004	Lago Azul	1066.80	Kwh	3.84	GJ	329.64	725.21	10.99	1.1
10tal 2004	Bariloche	1008.00	Kwh	3.63	GJ	311.47	685.24	10.38	1.0
	Natural Gas			72.32	GJ	1898.32	4176.31	63.28	6.2
	Cordoba			22.05	GJ	578.87	1273.50	19.30	1.9
Number of Staff	Lago Azul			0.02	GJ	0.41	0.90	0.01	0.0
30	Bariloche			50.25	GJ	1319.04	2901.90	43.97	4.33

VI. Social Performance Indicators

VI.1. LABOR PRACTICES AND EMPLOYMENT

Employment

GRI	Indicator	Data
LA1	Breakdown of workforce, where possible by region/ country, status (employee/ non-employee), employment type (full time/ part time), y by employment contract (indefinite or permanent/ fixed term or temporary). Also identify workforce retained in conjunction with other employers (temporary agency workers or workers in co-employment relationships), segmented by region/ country.	Staff (full time): 12 Interns: 18
LA2	Net employment creation and average turnover segmented by region/ country.	Not Applicable



Labor/Management Relations

GRI	Indicator	Data	Comments
LA3	Percentage of employees represented by trade union organizations or other bona fide employee representatives broken down geographically OR percentage of employees covered by collective bargaining agreements broken down by region/ country.	Not Applicable	CEDHA's staff is not represented by trade unions or any other employee repetitive organization.
LA4	Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organization's operations (e.g., restructuring).	At CEDHA, operational changes in the organization are negotiated with staff. They are also informed and consulted. CEDHA arranges periodic meetings in Lago Azul's office (called "General Meeting") together with full time staff, to discuss goals and progress of each program, as well as general matters regarding the organization.	

Health and Safety

GRI	Indicator	Data	Comments			
LA5	Practices on recording and notification of occupational accidents and diseases, and how they relate to their ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases.	No data	Not presently reported. There have been no on the job accidents to-date			
LA6	Description of formal joint health and safety committees comprising management and worker representative and proportion of workforce covered by any such committees.	No committees				
LA7	Standard injury, lost day and absentee rate and number of work-related fatalities (including subcontracted workers).	No data	Not presently reported; there have been no on the job fatalities			
LA8	Description of policies or programs (for the workplace and beyond) on HIV/ AIDS.	CEDHA neither discriminates nor accepts discrimination against HIV/ AIDS carriers.	A separate section dedicated to this topic can be found in "CEDHA's Office Policy".			

Training and Education

GRI	Indicator	Data
LA9	Average hours of training per annum per employee by category of employee.	CEDHA will pay for staff to receive any training that is related to their job at CEDHA. Staff members are encouraged to find training opportunities and present them to the executive director. No reasonable training request will be denied.

Diversity and Opportunity

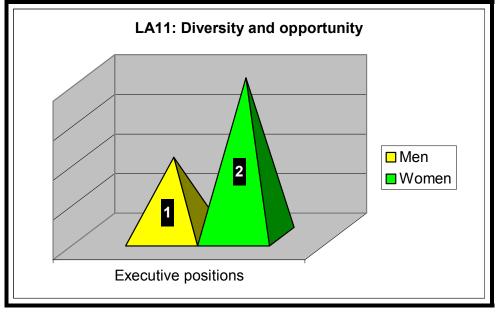
GRI	Indicator	Data	Comments
LA10	Description of equal opportunity policies or programs, as well as monitoring systems to ensure compliance and results of monitoring.	CEDHA does not accept discrimination based upon gender, race, nationality, religion, sexual orientation, marital status or internal hierarchy.	A separate section dedicated to this topic can be found in "CEDHA's Office Policy". The monitoring of this policy occurs through the preparation of this report.

Composition of senior management and corporate governance bodies (including the board of directors), including female/ male ratio and other indicators of diversity as culturally appropriate.

LA11

Male executive positions: 1

Female executive positions: 2



VI.2. HUMAN RIGHTS

Strategy and Management

GRI	Indicator	Data	Comments
HR1	Description of policies, guidelines, corporate structure and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results.	CEDHA's policies attempt to reflect the highest standards established by the UDHR and regional Human Rights treaties as well as ILO conventions (with respect to its staff)	Our office policy enumerates CEDHA's policy related to human rights compliance and includes sections on: consumption and extraction of renewable and nonrenewable resources and its effects on human rights.
HR2	Evidence of consideration of human rights impacts as part of investment and procurement decisions, including selection of suppliers/ contractors.	In the decision making process defining our work program agenda, we are guided by the objective of helping individuals and communities realize their human rights, particularly rights to health, property, life, water, child, healthy environment and others.	
HR3	Description of policies and procedures to evaluate and address human rights performance within the supply chain and contractors, including monitoring systems and results of monitoring.	"Human rights performance" refers to the aspects of human rights identified as reporting aspects in the GRI performance indicators.	We seek to purchase enviro- friendly products such as recycled paper (as stated in office policy). We do not check suppliers (funders) nor commercial suppliers providing inputs.

Non Discrimination

GRI	Indicator	Data	Comments
HR4	Description of global policy and procedures/ programs preventing all forms of discrimination in operations, including monitoring systems and results of monitoring.	CEDHA does not accept discrimination based upon gender, race, nationality, religion, sexual orientation, marital status or internal hierarchy.	A separate section dedicated to this topic can be found in "CEDHA's Office Policy".

Freedom of Association and Collective Bargaining

GRI	Indicator	Data	Comments
HR5	Description of freedom of association policy and extent to which this policy is universally applied independent of local laws, as well as description of procedures/ programs to address this issue.	CEDHA does not object in any way to its employees joining or/ and forming trade unions or representative entities.	A separate section dedicated to this topic can be found in "CEDHA's Office Policy".

Child Labor

GRI	Indicator	Data	Comments
HR6	Description of policy excluding child labor as defined by ILO convention 138 and extent to which this policy is visibly stated and applied, as well as description of procedures/ programs to address this issue including monitoring systems and results of monitoring.	CEDHA considers child labor unacceptable in any shape or form. CEDHA does not use child labor. All of its employees are over the legal age of majority.	A separate section dedicated to this topic can be found in "CEDHA's Office Policy".

Forced and Compulsory Labor

GRI	Indicator	Data	Comments
HR7	Description of policy to prevent forced and compulsory labor and extent to which this policy is visibly stated and applied, as well as description of procedures/ programs to address this issue including monitoring systems and results of monitoring.	CEDHA considers compulsory or forced labor unacceptable. CEDHA does not accept the exploitation or illegal use of immigrant workers. There is no one at CEDHA working under forced or compulsory labor conditions.	A separate section dedicated to this topic can be found in "CEDHA's Office Policy".

VI.3 SOCIETY

Community

GRI	Indicator	Data	Comments
SO1	Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures/ programs to address this issue, including monitoring systems and results of monitoring.		We directly work with our primary stakeholders (community members) in projects presenting their cases to the court.

Bribery and Corruption

GRI	Indicator	Data	Comments
SO2	Description of the policy, procedures/ management systems, and compliance mechanisms for organizations and employees addressing bribery and corruption.	CEDHA accepts neither bribery nor corruption. CEDHA's staff must not accept bribes and are required to report them in the event that they are approached.	A separate section dedicated to this topic can be found in "CEDHA's Office Policy".

Political Contributions

GRI	Indicator	Data
SO3	Description of policy, procedures/ management systems, and compliance mechanisms for managing political lobbying and contributions.	CEDHA has no official policy regarding Political Contributions. However, in accordance to the stipulations established by its founders, CEDHA does not participate in political activities.

VI.4 PRODUCT RESPONSIBILITY

Customer Health and Safety

GRI	Indicator	Data
PR1	Description of policy for preserving customer health and safety during use of products and services, and extent to which this policy is visibly stated and applied, as well as description of procedures/ programs to address this issue, including monitoring systems and results of monitoring.	Although CEDHA has a staff safety policy, currently it does not have a similar policy for its customers.

Products and Services

GRI	Indicator	Data
PR2	Description of the policy, procedures/ management systems, and compliance mechanisms related to product information and labeling.	Not Applicable

Respect for Privacy

GR	Indicator	Data
PR3	Description of policy, procedures/ management systems, and compliance mechanisms for customer privacy.	Customer confidentiality policies are employed in respect to CEDHA's legal services.

VII. Conclusion

This report serves a variety of functions. First, we wanted to produce a report that would serve as a way of monitoring our activities in 2004. In the process, we wanted to create a document that would be useful for our stakeholders in identifying our impacts on the environment and human rights.

The process of completing this report was considerably easier than that of our first report. We had more processes in place to track information as the result of the previous report. The first report served as a useful template and guided the production of this report.

The inclusion of deriving the number of trees required to offset the greenhouse gases produced through our activities was very useful. It provided a concrete activity that could be performed by CEDHA to offset our greenhouse gas emissions. This is very important in providing employees with the ability to offset their negative impact resulting from essential work activities.

Many thank to the staff, who in spite of being very busy with their own work, joined together to cooperate with this idea; and also thanks to the importance that the management placed upon the project collaborating with data, detailed information, etc.

To conclude, we would like to share with you our own contentment in having achieved and fulfilled the majority of the Sustainability goals proposed for 2004. We hope to have the same success with the goals that have been set for this current year (2005), which resume with the goals outlined for 2003, with the purpose of maintaining and strengthening the way in which they are carried out.

We hope this exercise motivates other organizations in the sector to carry out monitoring of their impact and serves as a guide for the implementation of the indicators proposed by the Global Reporting Initiative in the third sector.

Appendix 1: Emission Factor Legend

Vehicle (Fuel)	Carbon Dioxide
Car (Gasoline)	2.36 kg/l
Natural Gas Vehicle	2.7858 kg/kg
Bus Travel (Urban)	0.146 kg CO ₂ e/passenger/km
Air Travel	0.1359 kg CO ₂ e/passenger/km
Natural Gas	1.891 kg/m ³
inatural Gas	26.25 kg/GJ

Source: Canada Climate Change Voluntary Challenge and Registry Inc. (2004) website: <u>http://www.vcr-mvr.ca/index e.cfm</u> (document Section9_Emission_Factors_E.pdf) Full Document: Canada GHG Challenge Registry Guide to Entity and Facility-Based Reporting.

 CO_2 emitted in producing electricity in Argentina = 0.309 kg CO_2 e/kwh

Source: GHG Protocol Initiative (2004) Electricity Emissions Automated Worksheet V1.1 http://www.ghgprotocol.org/standard/tools.htm

Appendix 2: Foundations and organizations that fund CEDHA's activities

More than 10%:

- Ford Foundation
- Hewlett Foundation
- United Kingdom

Less than 10%:

- Christian Aid
- → FARN
- Magistrados Córdoba
- → ELĂW
- Canada
- ▶ IIE
- Hispanic Development Council
- ► ANPED
- → UNDP
- World Water Forum
- → IISD
- ▶ ELI
- → HRFG

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