

1. Ethics	The company establishes, promotes, monitors, and maintains ethical standards and practices in dealings with all of the company stakeholders
2. Governance	The company manages all of its resources conscientiously and effectively, recognizing the fiduciary duty of corporate boards and managers to focus on the interests of all company stakeholders
3. Transparency	The company provides timely disclosure of information about its products, services, and activities, thus permitting stakeholders to make informed decisions
4. Business relationships	The company engages in fair-trading practices with suppliers, distributors, and partners
5. Financial return	The company compensates providers of capital with a competitive return on investment and the protection of company assets
6. Community involvement/ economic development	The company fosters a mutually beneficial relationship between the corporation and community in which it is sensitive to the culture, context, and needs of the community
7. Value of products and services	The company respects the needs, desires, and rights of its customers and strives to provide the highest levels of product and service values
8. Employment practices	The company engages in human-resource management practices that promote personal and professional employee development, diversity, and empowerment
9. Protection of the environment	The company strives to protect and restore the environment and promote sustainable development with products, processes, services, and other activities.

TABLE 1.1 **The nine principles of sustainability performance**

Source: Epstein and Roy (2003) "Improving Sustainability Performance"