



Case Study

Corporate Social Responsibility in Cambodia

"A Guide on Practical Implementation."

Transparency International Cambodia

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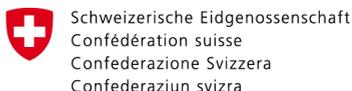
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We work together with individuals and institutions at all levels including government, civil society, business, media and the wider public to achieve sustainable economic development, promote integrity, and fight against corruption.

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Content

LIST OF ABBREVIATIONS

ADB	ASIAN Development Bank
DPC	Asian Disaster Preparedness Center
BIP	Business Integrity Programme
CSR	Corporate Social Responsibility
CSX	Cambodian Stock Exchange
IFC	International Finance Corporation
PSE	Pour un Sourire d'Enfant
RBC	Responsible Business Conduct
RGC	Royal Government of Cambodia
SDGs	Sustainable Development Goals
SMEs	Small and Medium Enterprises
UNIDO	United Nations Industrial Development Organisation

1. SME's in Cambodia

Small and Medium Enterprises (SMEs) are an essential component of the Cambodian economy. In 2017 the Ministry of Industry and Handicrafts estimated that 152,332 SMEs were operating in Cambodia.¹ SMEs are defined by both the statistical employee number and the financial assets of the company:

	Statistical Employee Number	Financial Assets excluding land (USD)
Micro	Less than 10	Less than 50,000
Small	11 - 50	50,000 - 250,000
Medium	51 - 100	250,000 - 500,000
Large	Over 100	Over 500,000

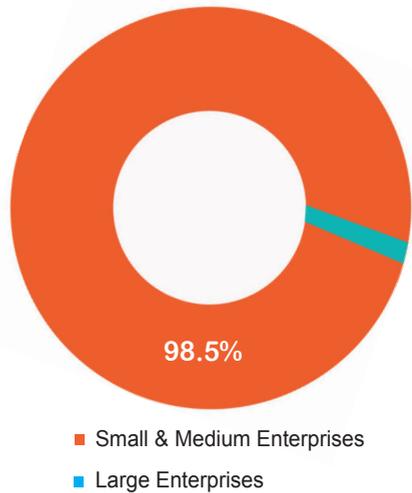
Source: ADB and RGC's Sub-committee on SME Secretariat, 2005 and 2007

While SMEs cover and operate in all sectors, the Ministry of Mines, Industry and Energy divides Cambodian SMEs into three categories:

- Production sector including agricultural processing, manufacturing, and mining;
- Services sector;
- Trading sector, including wholesale and retail.²

Small and Medium industries are largely local investment and domestically focused, while larger companies typically are more orientated towards foreign investment. In 2009, small and medium manufacturers accounted for 98.5% of the Cambodian economy, while large industries accounted for 1.5% of all manufacturers.³ In terms of the specific sectors of registered SMEs, the majority were in the food, beverage and tobacco sectors, followed by manufacturing of non-metallic mineral products (except petroleum and coal), the textile, wearing apparel and leather industry, and the fabricated metal products, machinery and equipment industry.⁴

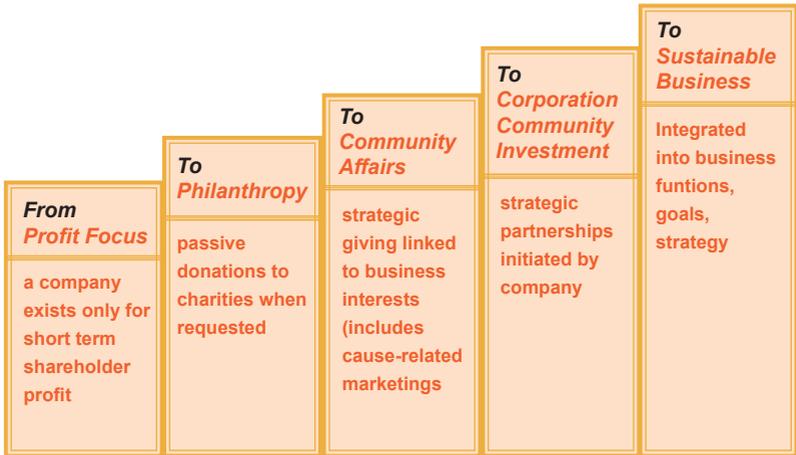
Because of the quickly changing legal landscape for businesses in Cambodia, many SMEs are in the process of maintaining their legal compliance to registration, tax and labor obligations. SMEs are attempting to understand their obligations under the law and the mechanisms they can utilize to make their business more compliant. Many worry that the unequal enforcement of new legal provisions will create an unequal playing field for SMEs as



compliant businesses will raise their prices, while noncompliant businesses will not. The pressure to maintain legal compliance has made some businesses wary of extra costs to their business. Frequently the terms corporate social responsibility (CSR) and responsible business conduct (RBC), are viewed by SMEs to be expensive undertakings that would be better suited for more successful or established business. This case study intends to share examples of SMEs and some larger companies who implemented concepts of CSR and RBC and in turn, have seen successful outcomes for their businesses.

2. What are CSR and RBC?

Corporate Social Responsibility (CSR) is a management concept where companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. CSR can be viewed as a way in which a company achieves a balance of social, economic and environmental imperatives or promotes its Triple Bottom Line. There is a distinction that be made between CSR and philanthropy or charitable donations in that CSR is meant to be built into the company's policies and become an integral way in which the company conducts its business. Closely related, Responsible Business Conduct (RBC) entails above all compliance with the laws, particularly those involving human rights, environmental protection, labor relations and financial accountability, even in those places where the laws are poorly enforced. It also involves responding to societal expectations communicated outside of the law, such as within the workplace or local communities. This latter aspect is often referred to as CSR.⁵ CSR and RBC are closely linked, while RBC focuses significantly on legal compliance, CSR can focus on additional standards to increase their Triple Bottom Line. For example, companies may look to the Sustainable Development Goals (SDGs) to govern their CSR program. They may also look to industry specific tools to guide their CSR, for example the International Labor Organization provides standards for clothing manufactures through its Better Factories program.



3. Business Integrity and CSR

Business Integrity is an essential component for either a company's CSR programme or for a company seeking to promote its RBC. The commitment of enterprises to fight corruption and increase their integrity has been incorporated into the concepts of corporate social responsibility or responsible business conduct, with companies maintaining corporate governance structures and strong systems to detect, prevent, and mitigate corruption. Transparency in a company's behavior is essential for improving its societal, community and environmental impact. In terms of RBC, legal compliance, particularly with anti-corruption laws and international standards, requires companies to maintain high levels of integrity, and increasingly companies are required to become more transparent about their business operations and impact. Transparency International Cambodia (TI Cambodia) views having and maintaining strong compliance and anti-bribery management systems as essential to ensuring the success of a company's CSR and RBC. The Business Integrity Programme (BIP) of TI Cambodia seeks to promote the principles of transparency, accountability, and integrity in the private sector as a means for companies to strengthen their CSR and RBC.

4. CSR for SMEs

One of the objectives of this case study is to demonstrate how CSR and RBC can be applied to all sizes of organizations whether small, medium or large and it also applies to all sectors. In Cambodia, more than 50% of employees are working for SMEs,⁶ with this huge amount of scale of employment in SMEs, it is significantly important for enterprises to maintain CSR/RBC policies in their companies in order to create better work environments. The common understanding is that CSR or RBC requires large investments in order to be effective or to be considered a CSR programme. The companies highlighted in this case study demonstrate that by making changes to a company's internal policies and the way they do business, companies can build their CSR and RBC and become better, more sustainable businesses. While in some cases, these programs are expensive, we will also demonstrate how companies can implement low cost programmes, and the long term benefits of doing so for their companies.

5. Background of Companies



Artisans Angkor

A Cambodian company that was created in the 1990s to help rural Cambodians find jobs near their village. It has 48 workshops operating in 12 sites located in Siem Reap province and it provides employment to over 1100 people, including 800 artisans.

Amru Rice Cambodia Co. Ltd.

A rice production company in Cambodia that was established in 2011. 90% of their rice is exported overseas, while 10% is for local sale. Amru Rice has 5 enterprises located in Battambang, Kampong Thom, Preah Vihear, Kampong Speu and Phnom Penh, with 200 full time workers and 80 part time staff.



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International School - Sihanoukville

Golden SMEs

Operates an international school, Idea Source, in Sihanoukville. They are also planning a food processing and a handicraft company. They have about 60 staff and have been operating for 5 years since 20 May 2013.

SPL E Moringa

Founded in Siem Reap in 2012. The company produces moringa products, including tea and tablets. It has 5-6 operational staff and 33 families in Run Ta Aek Commune as moringa farmers.



Home Food Delivery

Founded by Mr. Rich Chamroeun and Mrs. Chum ChanSopheha in early 2017, it offers a catering and food delivery service offering organic food to clients. They also created a small organic food shop, Organic Grocery Store.

Eleven One Kitchen

Founded in 2014 by Ms. Soklim Srun in Tuol Tumpung and has since opened another location. The company has about 40 staff in between the two locations.⁷ It is a 99% plastic free company.



Leang Leng Fish Sauce Enterprise

Food product, processing and supplier company. Their products include fish sauce, soy sauce, chili sauce and ketchup, vinegar and oil. The company was founded in 2000 and consists of two factories-one for production and one for packaging. The company employs 48 people. It is planning to join the Cambodian Securities Exchange (CSX) for small businesses.



6. Why RBC and CSR?

The motivations behind a company's CSR program can vary from company to company. Sometimes companies are seeking recognition or outside investment, other times companies see the soft benefits in investing in staff, the environment, or the quality of their company. An important factor is often the companies own leadership or vision. For Artisans Angkor, the reasons for engaging in their CSR program for their staff complemented with their vision, which was to provide jobs with a decent wage and good working conditions for rural Cambodians.⁸ The mission statement for Artisans Angkor, makes the objectives of the company clear, "...we believe that transmitting traditions to our people and developing their talent will empower them to create opportunities for a better life."⁹ For Amru Rice the mission is to help achieve the SDGs by 2030.¹⁰ The owner of Golden SMEs' passion for social good motivates the company's CSR policy. Additionally, the owner understands that in order to maintain good staff, a positive work environment and high incentives must be offered to them.¹¹

Leang Leng's owner conducts his CSR programme because it is his passion and he is committed to conducting CSR in his company.¹² For a Sustainability Manager in the garment industry, Mr. Jack van Dokkum, the willingness to engage in CSR internally also came from the company's owner who sought to create a better business by improving the quality of the work environment.¹³ The owner of Moringa Sple cares about client health, but also wanted to improve the local economy.¹⁴ The company's mission statement also expresses the company's commitment, "Our country, our product and your health is very important and we strive to do everything possible to ensure that you receive great health benefits from our quality product made right here in our very own country."¹⁵ According to the owner of Eleven One Kitchen, every business must have a pedagogy and her businesses pedagogy was to focus on the restaurant's environment impact and on customer health.¹⁶ As a startup, Home Food Delivery began with the mission that social contribution would be the first priority and profit would be second.¹⁷

7. Investing in Staff

As the model for CSR and RBC has shifted, businesses have begun to look more internally at how to improve the day to day working lives of employees and over the long term. The programs and improvements to staff welfare are often more than the requirements listed in the Cambodian Labor Code and are motivated by the desire to retain engaged and motivated staff. One of the frequent ways of doing this, was through training to staff. Health and exercise trainings to staff were used in a garment factory and in Artisans Angkor in order to improve the health and wellness of their staff. Artisans Angkor staff received training on yoga and other techniques to help mitigate the potential strain to their bodies from working in the workshops. Additionally, leaders of workshops were trained in leadership management skills.¹⁸ Vocational training has long been an objective of Artisans Angkor, however adding health and wellness trainings worked to further promote staff welfare.¹⁹ The garment factory introduced trainings on how to detect and prevent illness,

on wellness and nutrition and offered literacy courses before and after working hours.²⁰ Golden SMEs offers leadership trainings to staff off-site to help improve their leadership skills.²¹ Moringa Sple and Eleven One Kitchen provided internal hygiene training to staff.²²

In addition to training opportunities, companies seeking to promote staff welfare offered healthy on site lunches at low cost or no cost to staff. Golden SMEs and the garment factory offer free lunch to all staff covered by the company owner.²³ Artisans Angkor also offered staff a healthy lunch for a discounted rate (0.3 USD).²⁴ Moringa Sple rented a house for operational staff to live in and provides them with free lunch.²⁵ Home Food Delivery offers their 8 staff free organic meals and water for lunch.²⁶

The Cambodian Labor Law does require that companies offer health sites to employees, including a doctor, with the cost borne by the employer.²⁷ Some companies

choose to elevate their responsibility towards the health and wellness of their staff. Artisans Angkor also provided annual health checkups, including TB and vision checkups. Workers with poor eyesight were offered eyeglasses. The garment factory also provided free helmets to their employees.²⁸

For Amru Rice, the investment was focused on the farmers from whom Amru Rice purchases their rice. Amru Rice started an initiative called “Organic and Sustainable Rice” in 2014 which provided training to farmers in order to make them a business partner rather than just as suppliers. Amru Rice finds a market for them so they no longer have to worry about where to sell their rice. Currently 10,000 farmers are involved in this project. Amru Rice also provides training to the farmers in terms of financial management and farming techniques. Amru Rice helps farmers open a bank account and trains them on recordkeeping and financial management.²⁹

8. Environment Activities

Eleven One Kitchen's main objective is to improve the environment, therefore the company is always looking for new ways to improve their environmental impact. The restaurants switched to all biodegradable packaging for takeaway meals, and utilizes bamboo straws rather than plastic. They encourage their suppliers to reduce plastic by not individually wrapping, and staff are encouraged to take reusable bags to the markets for shopping. Staff are also trained on good practices related to recycling and separation of different recyclables, as well as food preparation hygiene.³⁰ The food served contains no MSG and many of the products used are sourced directly from the villages where staff come from and know the source of the products.³¹ Leang Leng is working with the United Nations Industrial Development Organisation (UNIDO) to investigate how the company can reduce waste, save energy, water and electricity management. In the production process, the company has tried to convert waste into usable products and received a Certificate of Environment for having conducted garbage pickup activities.³² Home Food Delivery pays particular attention to environmental concerns by choosing to reduce their use of plastic. The startup uses paper cups and lotus flower in a wooden basket to wrap and package their food, rather than plastic. They also experimented with utilizing electric bicycles for delivery but determined that was not sustainable for the moment. In the future, Home Food Delivery plans to provide food in packages and set to reduce food waste.³³



Photo Supplied by Leang Leng

As agricultural producers, Amru Rice recognizes their environmental impact and tries to mitigate it by providing farmers with free organic seeds, as well as organic fertilizer made from animal waste so as not to destroy the land. Additionally, Amru Rice encourages their farmers not to throw rice husk into the planting field, which ensures the stability of biodiversity and helps to reduce the environmental impact.³⁴

9. Integrity and CSR

Integrity is considered integral to a company's CSR and RBC programme, because it encompasses legal compliance, as well as a commitment to anti-corruption. According to Mr. van Dokkum, integrity and transparency were two of the main pillars in their CSR programme. Because the company sought to raise its profile, maintaining transparency in business operations was extremely important.³⁵

10. CSR Community Activities

In addition to investing in staff, environmental impact, and integrity, the more traditional models of CSR promote community activities. These external activities often demonstrate a company's commitment or interest in the community where it operates. Artisans Angkor conducts blood donations, trash pickup, and tree planting in the local communities.³⁶ Golden SMEs conducted beach clean ups and blood donations.³⁷ Home Food Delivery allows other local businesses and social enterprises to sell their products in their store, and also twice per year the company offers food to Restaurants D'Enfant De Cambodia to offer children healthy food to eat.³⁸ Leang Leng is extremely active in the community in terms of organizing clean up (trash picking) activities, donating their products to underserved communities, and supporting students to learn more about their production and funding scholarships abroad.³⁹ Amru Rice contributed to recovery costs during floods, and built a library for students.⁴⁰

11. Challenges and Costs

For SMEs, one of the biggest challenges to implementing a strong CSR/RBC programme is the costs associated with getting started. As a startup, Home Food Delivery acknowledges that the alternatives to using plastic are in some cases, ten times higher. Additionally, organic raw materials are expensive.⁴¹ The garment factory also expressed the sentiment that a CSR programme is often viewed as a very expensive undertaking even when it is not.⁴² In terms of the real costs to businesses, for Artisans Angkor the cost is estimated to be 60,000 USD annually for trainings, equipment, staff bonuses, and private insurance.⁴³ For Moringa SPLE, the cost is between 300-400 USD a month for rent and lunches for staff.⁴⁴ For the garment factory, although real costs were not declared, the training programs, particularly literacy and health courses, were quite low because the company partnered with volunteers and local NGOs.⁴⁵ Eleven One Kitchen estimated that the cost of biodegradable packaging was about 100 USD/month, and the price of organic vegetables was usually nearly double the cost of non-organic vegetables. Overall, Eleven One Kitchen saw the costs as expensive considering the other

nonorganic, non-environmentally friendly options.⁴⁶ Amru Rice estimated that their community activities annually cost them about 40,000 USD, while their activities with the farmers cost the company 120,000 USD annually (not including machinery costs).⁴⁷ For Amru Rice this means that they do not obtain much annual profit, however their focus is more on sustainability than short term profits, therefore they are hoping to reap the benefits in the long term.⁴⁸ Leang Leng also acknowledged that their CSR programme costs a lot of time and money.⁴⁹ Another challenge for businesses is a lack of understanding from their staff about the reasons behind or the value and importance of the CSR program. For Golden SMEs, Artisans Angkor, the garment factory, and Home Food Delivery staff, management, or sometimes other business partners did not understand a need for some of the initiatives the companies were implementing. For example, in the beginning employees with Artisans Angkor did not understand the value of exercising at work.⁵⁰ At Golden SMEs, staff were initially unclear about why they should participate in the blood drives or the beach clean ups.⁵¹ Eleven One Kitchen's customers and staff did not

see the benefits in the beginning and questioned the owner a lot about why she paid more for bamboo straws when from their point of view they were not as clean as plastic straws.⁵²

12. Partnerships

Like anything else in business, partnerships are essential for success. Partnering with NGOs and volunteer organizations can allow businesses to access expertise and support often at little to no cost to the business. For example, the garment factory partnered with a local NGO to receive trainings for staff on education and health.⁵³ Eleven One Kitchen partnered with Plastic Free Cambodia to receive tips and training to staff on recycling. Friends International also helped refer employees.⁵⁴ Artisans Angkor partnered with Pour un Sourire d' Enfant (PSE), which helps provide education and vocational program for youth, by providing traineeships for four students with Artisans Angkor. Artisans Angkor also provided scarves and uniforms in 2012 for the Salai Bai Hotel and Restaurant School, which provides free training to young and underprivileged Cambodians in the hospitality industry.⁵⁵

Finally, Artisans Angkor partnered with Sipar to receive literacy shows at the Angkor Silk Farm and other workshops to perform reading shows for artisans and their children.⁵⁶ These partnerships help to support the community where the companies operate, but also can provide valuable training to a company's staff.

Partnerships are an essential component of Amru Rice's business. The company "partners" with their farmers rather than treating them as suppliers. Additionally, Amru Rice partnered with the International Finance Corporation (IFC) in the Sustainable Rice Platform that promotes sustainable, traceable, and climate smart food production. For traceability of products across their value chain, Amru Rice also partners with BlocRice alongside SanoRice and Oxfam Cambodia.⁵⁷

13. Return on Investment

By and large, companies see a return in the time and money invested in their CSR program. This can include a better reputation in the community where they operate or create better trust and relationships with employees. Companies found that by investing in staff, they were creating better work environments and retaining staff. For Golden SMEs, their internal CSR for staff led to low turnover and built greater trust in the company.⁵⁸ According to Mr. van Dokkum, “spending money on CSR activities is an investment, the immediate results cannot easily be tracked and usually the benefit is indirect. To the company, the greatest benefit was the loyalty and trust within the staff for the company. When companies start to communicate with the workforce and start to understand how they see the company, what their ideas and expectations are, those companies are better position to choose the right instruments to retain employees and they will be better position to earn trust from employees. For Mr. van Dokkum, integrated CSR programmes lead to overall performance improvements.”⁵⁹ According to H.E. Phoeuk Sok, Programme Manager at Asian Disaster Preparedness Center (ADPC), “Contributing our profit to the society will gain continued support, trust and reputation from clients and partners, which gives way to sustainable business.”⁶⁰ Artisans Angkor acknowledged that their CSR policy helped to reduce sickness and staff had more energy. Artisans Angkor experienced very low turnover (less than 1%) and found that their staff were devoted to the company, because they perceived that the company supported them and prevented them from migrating to different cities or countries.⁶¹

For Leang Leng, the company’s environmental CSR has helped to reduce costs in the long run, by turning waste into products and by reducing electricity usage and costs. Leang Leng estimates that through electricity and water conservation, they were able to save between 7,000 and 8,000 USD annually.⁶²

Reputation in the community is also a common return on investment for companies with strong CSR programs. According to Home Food Delivery, their CSR program allowed them to gain trust and increased their reputation, allowing them to attract investors. Once suppliers and partners were aware of their focus on quality and profit sharing, they would offer them good prices and ensure on time delivery.⁶³ As a very young and growing business, the reputational benefits are particularly beneficial as they allow the company a legal competitive edge that draws customers and creates better business. Eleven One Kitchen is now known as an environmentally friendly business, and therefore their business has grown as large organisations want them to cater events due to their reputation.⁶⁴ Leang Leng also acknowledged that their positive reputation in the community caused people to know and want to buy their products.⁶⁵

Eleven One Kitchen saw the largest return on investment for them was feeling guilt free regarding the business' plastic consumption and knowing that they were benefiting the environment and their customer's health.⁶⁶ Additionally, Eleven One Kitchen noticed that several restaurants in the neighborhood also started using biodegradable materials for their packaging as well.⁶⁷

Amru Rice perhaps has not yet seen the return on investment yet in terms of profits, but in 2018, the ASEAN Business Advisory Council selected Amru Rice as the winner of the Golden Agrow Award, which recognized the company's achievements as champions who have made outstanding contributions to the agricultural sector.⁶⁸

14. Conclusion and Recommendations for Companies on Getting Started

The businesses featured in this case study had one strong commonality, their CSR programme was deeply embedded in their company's vision and mission. Often it was the vision of the company's founder to focus on creating a business that impacted society in a positive way. The companies had different approaches to this objective, either through staff empowerment or health and wellness, low environmental impact, or improving the community where they operated. Many agreed the costs and time spent were high, but the return on investment in regards to higher reputation, cost savings in the long term, and the knowledge their business was impacting society in a positive way, encouraged the company to continue to contribute and build upon their CSR programme. Another key message articulated by companies was the positive role of partnerships in their CSR programme. Often partnerships allowed companies to expand and build upon the CSR programme or provided them with valuable outside expertise (on training, for example).

H.E. Phoeuk Sok recommends that greater education and awareness be put towards explaining to companies what CSR is and how it can benefit their business.⁶⁹ Mr. Chamroeun from Home Food Delivery encouraged business to think big but start small to make their business more sustainable. "When businesses do well, the community will return the favor."⁷⁰



When businesses do well, the community will return the favor

Mr. Rich Chamroeun, Founder of Home Food Delivery

Recommendations for SMEs based on the findings of the case study are the following:

- Start with the vision for your business. Determine your CSR priorities and your objectives.
- Review the legal framework in terms of business registration, tax compliance and compliance with the Cambodian labor law.
- Look to industry standards to elevate your RBC to international standards. (See additional resources)
- Implement an anti-corruption compliance system, such as TI Cambodia's Corporate Integrity System. (See additional resources).
- Set aside a feasible budget for your CSR programme and identify priorities for your programme. Maintaining a clear mission and priorities is essential for a successful CSR program.
- Seek partnerships to complement your budget or your expertise. Look for NGOs that specialize in training programmes or environmental sustainability depending on your priorities.
- Monitor and receive feedback on your CSR programme and make changes and improvements as needed.

Additional Resources

Better Factories Cambodia: <https://betterwork.org/where-we-work/cambodia/>

TI Cambodia's Business Integrity Programme: ticambodia.org

Plastic Free Cambodia: <https://plasticfreecambodia.com/>

SHE Investments, Business Information Platform:
<http://ngeayngeay.co/business-registration/limited-company-cambodia/>

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- ¹¹Interview with Golden SMEs, conducted by Sar San and Soun Maryna on 7 Sep. 2018, Sihanoukville, Cambodia.
- ¹²Interview with Leang Leng, conducted by Sar San on 12 Nov. 2018, Phnom Penh, Cambodia.
- ¹³Interview with Jack van Dokkum, conducted by Sar San, Sophia Areias, and Soun Maryna on 19 Sep. 2018, Phnom Penh, Cambodia.
- ¹⁴Interview with SPLE Moringa, conducted by Sar San and Soun Maryna on 8 Sep. 2018 in Siem Reap, Cambodia.

¹⁵SPLE Moringa Website, accessed on 4 Nov. 2018, <https://www.splemoringa.com/>.

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¹⁹Interview with Artisans Angkor, conducted by Sar San and Soun Maryna on 27 Sep. 2018 in Siem Reap, Cambodia.

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²¹Interview with Golden SMEs, conducted by Sar San and Soun Maryna on 7 Sep. 2018, Sihanoukville, Cambodia.

²²Interview with SPLE Moringa, conducted by Sar San and Soun Maryna, on 28 Sep. 2018 in Siem Reap. Interview with Eleven One Kitchen, conducted by Sophia Areias on 13 Nov. 2018 in Phnom Penh.

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²⁷Cambodian Labor Code 1997, Arts. 238-240.

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⁵¹Interview with Golden SMEs, conducted by Sar San and Soun Maryna on 7 Sep. 2018, Sihanoukville, Cambodia.

⁵²Interview with Eleven One Kitchen, conducted by Sophia Areias on 13 Nov. 2018 in Phnom Penh, Cambodia.

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