

# The CSR Performance Ladder

Management System – Requirements and  
Certification Standard for Corporate Social  
Responsibility

**Version: June 2010**

English translation Nov. 2010





## The CSR Performance Ladder – Management System Requirements and Certification Standard for CSR

Inspired by

**DIS/ISO 26000, AA1000 Stakeholders, GRI Global Reporting Initiative, ISO 9001, People-Planet-Profit (Prosperity)**



**ISO 26000 is not a management system standard and not intended or appropriate for certification purposes. The CSR Performance Ladder, Management System Requirements and Certification Standard is appropriate for certification.**

© Copyright 2010

All rights reserved. If this document or parts thereof are copied, stored in an automated data system or disclosed to third parties in any form or manner whatsoever, including electronically, mechanically, photocopied or recorded, proper source and version acknowledgment of the CSR Performance Ladder shall be provided. The use of the CSR Performance Ladder - Requirements and Certification Standard for CSR by third parties for the issuance of CSR Performance Ladder-based management system certification is prohibited unless a written agreement with the Foundation that includes user rights has been signed.

### **Disclaimer**

The initiators / Foundation of the CSR Performance Ladder (Sustained Responsibility Foundation) are not liable for any damage that occurs at the Certification Body or third parties in applying this certification standard.

### **Ordering**

The CSR Performance Ladder can be downloaded free of charge from the website [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl).

### **Update service**

Changes implemented by the CSR Performance Ladder Committee of Experts can be found at [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl) or obtained through your Certification Body.

### **Helpdesk/Instructions**

Questions on the contents and use of the CSR Performance Ladder can be obtained from the Foundation Sustained Responsibility ([mvoprestatieladder@zpg.nl](mailto:mvoprestatieladder@zpg.nl)) or from your Certification Body. If any translation/wording gives discussion the Dutch original tekst will rule.

The CSR Performance Ladder, Management System Requirements and Certification Standard for Corporate Social Responsibility was approved by the CSR Committee of Experts in June 2010.



## Foreword

**The CSR Management System certificate** is objective evidence of the extent to which the company or organisation has a management system in place for Corporate Social Responsibility practices, in which stakeholder requirements and expectations are managed based on results. But the CSR Performance Ladder is much more...

**The CSR Performance Ladder, Management System Requirements and Certification Standard** for Corporate Social Responsibility (CSR) satisfies the need to make sustainable development concrete, objective and demonstrably on the basis of social engagement. The CSR Performance Ladder consists of 5 levels and is inspired by internationally recognised documents like ISO/DIS 26000, AA1000, Global Reporting Initiative, ISO 9001 and sustainability in People, Planet, Profit (Prosperity).

**Companies and organisations** from every sector can adapt their management system to the CSR Performance Ladder Certification Standard for Corporate Social Responsibility (CSR) practices and obtain certification. The organisation itself indicates the level on which they want to start the CSR certification audit. The Certification Body then determines the organisation's level and issues a CSR Management System certificate.

**The Certification Body** conducts the audit based on the CSR Performance Ladder and issues a CSR Management System certificate. Certification Bodies that work with the CSR Performance Ladder are listed at [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl).

**The website** [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl) shows a list of registered Certification Bodies and CSR certificates issued, and provides an explanation of the CSR Performance Ladder and the relevant information on this Certification Standard.

**Management of this standard** is facilitated by independent parties, including the CSR Committee of Experts, consisting of a chairperson and members that represent stakeholders like the government and various sectors. Following the Comments Round May 2010, the Committee of Experts approved and released the current version of the CSR Performance Ladder in June 2010.

**The initiative** for this management system certification standard lies with the compilers of the CSR Performance Ladder, representatives of KIWA, DNV and LRQA. They discussed the results with stakeholders.

*June 2010*

**Translation of the CSR Performance ladder**, this is the first English translation if any translation or wording gives discussion the Dutch original tekst will rule. Questions? Please contact via site [www.mvoprestatieladder.nl](http://www.mvoprestatieladder.nl)

*November 2010 (for English translation)*



# Contents

<b>1</b>	<b>Introduction</b>	<b>5</b>
1.1	General	5
1.2	Area of application	6
1.3	CSR Management System certificate	6
<b>2</b>	<b>Terms and Abbreviations</b>	<b>7</b>
<b>3</b>	<b>CSR Management System Requirements</b>	<b>8</b>
3.1	General	8
3.2	CSR management system requirements	8
3.3	Stakeholder management	9
3.4	CSR indicators	10
<b>4</b>	<b>CSR Requirements per Level</b>	<b>14</b>
4.1	CSR Requirements Level 1	14
4.2	CSR Requirements Level 2	19
4.3	CSR Requirements Level 3	24
4.4	CSR Requirements Level 4	29
4.5	CSR Requirements Level 5	34
<b>5</b>	<b>CSR Management System Certification Audits</b>	<b>39</b>
5.1	General	39
5.2	Certification Body	39
5.3	Auditor and decision-maker	39
5.4	Qualification requirements	39
5.5	Scope of audit	39
5.6	Frequency of external management system audits	40
5.7	Certification audit and time on task	40
5.8	Audit report requirements	42
5.9	CSR Management System certification recommendation	42
5.10	CSR Management System certification decision	42
5.11	Validity of CSR Performance Ladder certification	43
5.12	Certification regulations	43
5.13	Recertification	44
5.14	Non-compliance and unsatisfactory results	44
<b>Appendix 1</b>	<b>Explanation of CSR Performance Ladder</b>	<b>45</b>
1.1	Introduction	45
1.2	Area of application of certification standard	46
1.3	CSR key themes (ISO 26000), stakeholders (AA1000), reporting (GRI)	46
1.4	CSR Performance Ladder, classification into 5 levels	48
1.5	CSR Performance Ladder certification audit	50
<b>Appendix 2</b>	<b>Management of CSR Performance Ladder</b>	<b>52</b>
<b>Appendix 3</b>	<b>Sample Certificates</b>	<b>53</b>





# Introduction

## 1.1 General

The **CSR Management System certificate** is objective evidence of the extent to which the company or organisation has a management system in place for Corporate Social Responsibility practices, in which stakeholder requirements and expectations are managed based on results.

The **CSR Performance Ladder, Management System Requirements and Certification Standard** for Corporate Social Responsibility (CSR) satisfies the need to make sustainable development concrete, objective and demonstrably on the basis of social engagement. The CSR Performance Ladder certification standard for Corporate Social Responsibility is inspired by international documents and guidelines such as “Guidance on social responsibility” (DRAFT INTERNATIONAL STANDARD ISO/DIS 26000), stakeholder management (AA1000) and the Global Reporting Initiative (GRI).

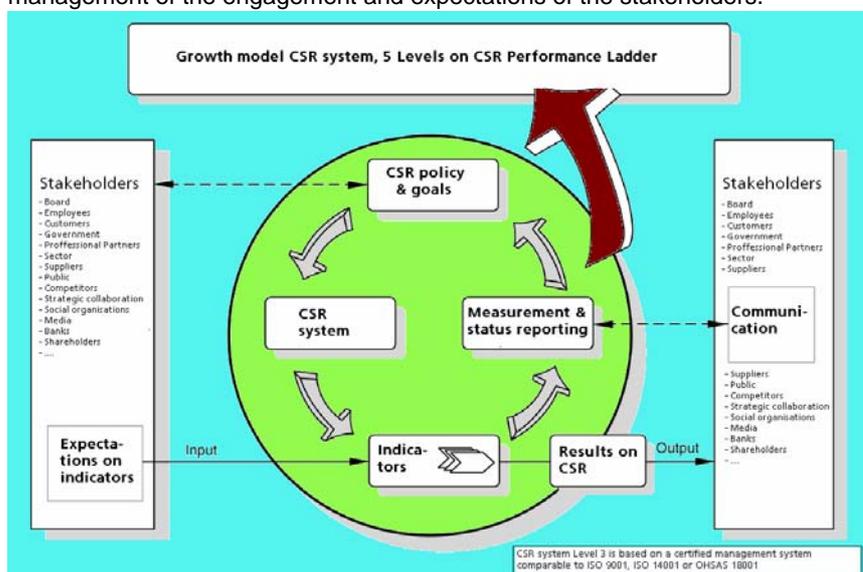
ISO 26000 is not a management system standard and not intended or appropriate for certification purposes.

The CSR Performance Ladder, Management System Requirements and Certification Standard is appropriate for certification.

The CSR Performance Ladder is a stand-alone certification standard with management system requirements that integrates all of these sub-aspects under the internationally recognised management concept of People, Planet and Profit (Prosperity). The CSR Performance Ladder consists of 5 levels. The level of the CSR Performance Ladder on which the company is certified reflects the company or organisation’s CSR management system and provides a snapshot of the sustainable development of the company or organisation.

**Companies and organisations** from every sector can have their management system certified to comply with the CSR Performance Ladder Certification Standard for Corporate Social Responsibility (CSR). The organisation itself indicates the level on which it initiates the CSR certification audit. The requirements for the CSR management system are stated in Chapters 3 and explained by level in Chapter 4. The CSR Performance Ladder consists of Entry Levels 1 and 2, Generally Attainable Level 3 and the Specific, distinctive Levels of 4 and 5. The achieved CSR management system certificate objectively states the management systems current position on the CSR Performance Ladder. CSR certification levels 3, 4 and 5 are audited annually based on sampling and reassessed once every three years.

**Stakeholders**, the interested parties that represent the company or organisation’s social engagement and expectations, are an integral part of this Certification Standard. Stakeholder management in the CSR management system is the driver behind continual alignment of policy and performances and stands for demonstrable management of the engagement and expectations of the stakeholders.



Principle of CSR Performance Ladder: Stakeholder management and CSR management system development.



The **Certification Body** conducts the audit based on the CSR Performance Ladder and issues the CSR management system certificate. Certification Bodies that work with the CSR Performance Ladder are listed at [www.mvoprestatieladder.nl](http://www.mvoprestatieladder.nl). The auditor and certification reviewer involved are demonstrably trained for CSR and qualified for the CSR Performance Ladder. The registered Certification Bodies adhere to the requirements of the CSR Performance Ladder together with their certification regulations, in which general rules of certification are established.

The **CSR Performance Ladder framework** is owned by the Foundation Sustained Responsibility. The CSR Committee of Experts will supervise the management of the CSR Performance Ladder and, if necessary, revise this certification standard in close consultation with stakeholder parties in the area of corporate social responsibility. **The CSR Committee of Experts** consisting of a chairperson and members that represent stakeholders like the government and various sectors. When the term “Committee of Experts” is used in this certification standard it refers to this Committee.

The website [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl) shows a list of registered Certification Bodies and CSR certificates issued, and provides an explanation of the CSR Performance Ladder and the relevant information on this CSR Certification Standard.

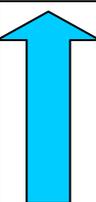
## 1.2 Area of application

The CSR Performance Ladder certification standard applies to all companies and organisations with a focus on Corporate Social Responsibility (CSR) and that wish to certify these practices. The company or organisation is expected to clearly define its activities and the scope of these activities within the management system for CSR.

The CSR certification audit focuses on this management system for CSR. Changes to the scope of the CSR management system of a company or organisation are part of the CSR certification audit and as a result will be stated on the CSR Performance Ladder certificate.

## 1.3 CSR Management System certificate

A CSR management system certificate can be issued for every level of the CSR Performance Ladder, depending on the results of the certification audit. The certificate is valid for one year for Entry Levels 1 and 2, with the aim of development towards the achievement of a Level 3 CSR certificate. If Level 3, the General attainable for the sector has been achieved, the company or organisation can continue its sustainable development in practice and exceed the average to a higher level on the CSR Performance Ladder Level 4 or Level 5. The CSR certificates for Levels 3, 4 and 5 are valid for three years and are reassessed or adjusted once every three years by the Certification Body registered on [www.mvoprestatieladder.nl](http://www.mvoprestatieladder.nl). The CSR Performance Ladder level established and attained is stated on the certificate.

	CSR certificate per level	Validity	Follow-up audit	Reassessment after:
Specific level				
	<b>Specific Level 5 Certificate</b> Based on BATNEEC principle	3 years	Once annually	3 years
	<b>Specific Level 4 Certificate</b> Based on chain responsibility	3 years	Once annually	3 years
General attainable level 3 achieved for business sector				
	<b>General Level 3 Certificate</b> Complies with general attainable level requirements	3 years	Once annually	3 years
	<b>Entry Level 2 Certificate</b> Continuous improvement process has been initiated	1 year	-	-
	<b>Entry Level 1 Certificate</b> Continued improvements/baseline measurement has been carried out	1 year	-	-
The organisation indicates the level on which the audit is carried out. Entry Levels 1 and 2 entail the commitment that Level 3 will be pursued.				

Overview of CSR Performance Ladder certification standard for CSR.



## 2 Terms and Abbreviations

The following terms and abbreviations are defined as follows in the CSR Performance Ladder certification standard:

**BATNEEC:** Best Available Technology/Technique Not Entailing Excessive Cost, i.e. solutions that can be obtained at a reasonable cost price.

**Company or organisation:** the party responsible for ensuring that processes for production, trade and/or services continue to comply with the requirements on which certification is based.

**Sector:** the group of companies or organisations of similar nature on a national level.

**Assurance:** management aspect aimed at (demonstrably) instilling the confidence that the requirements will be met.

**Certification standard:** the established set of requirements and methodology aimed at:

- Determining whether the requirements placed on the management system are met and
- Although the company or organisation is continuously responsible for its actions, with the issuing of the management system certificate an objective determination of compliance with the management system requirements has been established and
- Attaining justifiable confidence that the applicable requirements will be met continuously .

**CB:** Certification Body.

**Committee of Experts:** CSR Committee of Experts.

**CSR Corporate Social Responsibility:** the socially responsible business practices of a company or organisation.

**Due care:** the degree of care and attention that a reasonable person would exercise over his or her own property.

**Due diligence:** evidence of prudence, responsibility and dedication that is expected from a reasonable person under the circumstances.

**Sustainability:** meeting the needs of the current generation without endangering the possibility for future generations to meet their needs.

**GRI:** Global Reporting Initiative, a reporting method based on performance indicators that makes it possible to compare the sustainability performance of companies.

**Indicators:** render the 7 CSR key themes practical. It is assumed that they are relevant for most companies or organisations. Indicators are developed with stakeholders as far as content. They reveal measurable and comparable information on the economic, environmental and social performance of an organisation.

**CSR management system:** system under the responsibility of the management designed to achieve and accomplish socially responsible business practices, including stakeholder management and indicators.

**CSR:** abbreviation for Corporate Social Responsibility. CSR is aimed at achieving a balance between the 3 Ps of People, Planet, Profit (Prosperity).

**Level:** classification on the CSR Performance Ladder based on sustainability development levels 1 through 5. The level represents a snapshot of the sustainable development in which the company is engaged.

**3 Ps:** People, Planet, Profit (Prosperity), an internationally recognised concept of 3 management aspects as part of sustainable management (CSR). CSR and sustainability are aimed at achieving a balance between People, Planet and Profit (Prosperity).

**Plan Do Check Act:** in Chapter 4, the matrix of levels relates the sustainable development of the management system to the Deming circle of Plan – Do – Check – Act, in which Act refers to the transition to (or preservation of) a next level.

**Performance Ladder (CSR):** the CSR Performance Ladder integrates all sub-aspects of sustainability under the internationally recognised management concept of People, Planet and Profit (Prosperity) into manageable requirements. The CSR Performance Ladder consists of 5 levels. The position on the CSR Performance Ladder reflects the CSR management system of the company or organisation, with the possibility to develop towards a next level, an intensive and stretching performance.

**Sector: read as a branch of industry:** nationwide group of similar companies and organisations.

**Stakeholders:** persons or groups with an interest in the performance and/or success of an organisation.

**System monitoring:** the manner in which the company or organisation monitors the effective execution of tasks and activities as part of the management system.



## 3 CSR Management System Requirements

### 3.1 General

The whole set of requirements for 'a management system for implementing and developing CSR' is provided in this chapter, additional requirements for the various levels are provided in Chapter 4.

The CSR management system is a system (§3.2) with stakeholder management (§3.3) and 33 CSR indicators (§3.4). Stakeholder management and indicators shall be assured on every level of the CSR management system.

### 3.2 CSR management system requirements

#### 3.2.1 **Scope**

The company or organisation shall draft a statement that is signed by the board of directors and kept up to date about the entities (including names, addresses and business registration) and the nature of their activities.

This statement is made available to the Certification Body prior to the start of every CSR certification audit. A copy is included in the CSR documentation and data is shown one-to-one on the certificate to be issued.

#### 3.2.2 **Management**

The board of directors of the company or organisation is primary responsible for the CSR management system and is also responsible for its implementation and management. The board of directors may formally appoint one of the board members as project leader for the (project-based) implementation of CSR.

#### 3.2.3 **Assurance**

The assuring of the CSR management system shall give confidence to stakeholders as a minimum. The requirements and assurance of the CSR management system for all levels are provided in (§3.2) CSR management system requirements, (§3.3) stakeholder management and (§3.4) CSR indicators. On Level 3 and higher, these aspects of the CSR management system shall be assured in a certified management system.

On Levels 3 and 4, the management system is certified for at least one of the approaches encompassed in or equivalent to ISO 9001, ISO 14001, OHSAS 18001, ISO 22000 or SA 8000 under ISO/IEC 17021 accreditation. On Level 5, the management system is certified for at least two of these approaches.

#### 3.2.4 **General requirements**

The company or the organisation is required to take measures to:

1. Manage the engagement of stakeholders.
2. Assure and manage CSR indicators.
3. Assure and manage legal requirements and stakeholder requirements.
4. Manage the company or organisation as a whole.

#### 3.2.5 **Legal requirements**

The CSR management system shall demonstrably establish how:

5. Legal requirements (legislation and regulations) and stakeholder requirements are inventoried and the relevant ones selected and documented.
6. It is assessed and established that these requirements are met.
7. Policy is formulated in order to continue to meet these requirements.
8. This policy is communicated to stakeholders.

The company or organisation shall periodically determine which legal requirements apply and act accordingly. The company or organisation shall make credible and clear that it complies with these legal requirements.



### 3.2.6 **Monitoring**

The company or organisation shall:

9. Establish procedures and adjust them to the relevant level for monitoring the effective implementation of policy and goals for sustainable development.

The monitoring results shall be demonstrable and be part of management meetings.

### 3.2.7 **Improvements**

The company or organisation shall:

10. Continuously improve its management system and CSR performance and make the necessary changes to bring the effective CSR results in line with the policy and goals aligned with the stakeholders and relevant indicators.

### 3.2.8 **CSR Performance Ladder logo**

The certified company or organisation with a valid CSR certificate shall:

11. Ensure that the logo is used properly and ethically. The logo shall be used and/or published in black-and-white, stating 'CSR Performance Ladder', and only used in reference to the activities and business units stated on the certificate.

The logo and company's or organisation's name are inextricably linked. It is not permitted to provide products or services with this CSR logo.

## 3.3 **Stakeholder management**

In managing the engagement of stakeholders, the principle of a continuous learning process between the company or organisation and its stakeholders applies. A higher degree of demonstrable alignment and rendering of account shall be attained on every next level.

The management of stakeholder engagement shall be demonstrable. In Chapter 4, the requirements of stakeholder management are explained on each level.

### 3.3.1 **Stakeholder profile**

12. Stakeholders are required to meet the following engagement criteria for the following levels, as a minimum:

- *Level 1:* Stakeholders are an integral part of the company and have a direct interest in its economic success.
- *Level 2:* Stakeholders are directly involved in the success of the implementation, monitoring and adaptation of the policy for sustainable business practices formulated by the board of directors.
- *Level 3:* Stakeholders have a direct interest in the product or service in order to prevent a negative effect on the execution of activities.
- *Level 4:* Stakeholders are willing and able to formulate policy, requirements and acceptance conditions regarding bottlenecks and change and improvement processes in direct contact with the company or organisation.
- *Level 5:* Stakeholders represent society in assessing solutions of a specific nature.

### 3.3.2 **Stakeholder management requirements**

The company or organisation shall assure the following in the CSR management system:

13. How the specific individuals and groups (stakeholders) are established that have an interest in the decisions or activities of the company or organisation because of:



- a legal or economic obligation exists;
- a positive or negative effect can occur that affects them;
- the need arises to exchange thoughts with them on these decisions or activities;
- the organisation's strategy could be influenced by their activities;
- neglecting this may harm the stakeholders;
- they hold a position in the responsibility chain.



14. How these stakeholders can be classified in relation to the company or organisation.
15. How these stakeholders are linked to one or more of the 33 CSR indicators.
16. How these stakeholders are questioned.
17. How the expectations of these stakeholders are analysed.
18. How policy is formulated, established and implemented in response.
19. How the 33 CSR indicators and other aspects are communicated to the stakeholders.
20. How reporting takes place or account is demonstrably rendered.

### 3.4 CSR indicators

The CSR Performance Ladder certification standard is based on 7 CSR key themes. The company or organisation shall make clear and show that the CSR Key Theme of Governance is in place. An indication of this are the 33 CSR indicators under People, Planet and Profit (Prosperity).

Plan-Do-Check-Act: in Chapter 4, the matrix of the various levels relates the sustainable development of the management system to the Deming circle of Plan – Do – Check – Act, in which Act refers to the transition to (or preservation of) a next level.

#### 3.4.1 Managing CSR indicators

The 33 CSR indicators shall be assured in the CSR management system, which establishes the manner in which:

21. relevant CSR indicators are determined and established;
22. CSR indicators result in the CSR policy of the company or organisation;
23. CSR indicators relevant to the applicable level can be influenced according to ability;
24. CSR indicators relevant to the applicable level are made known and familiarised within the company or organisation and the sustainable development is made effective and apparent;
25. sustainable developed based on CSR indicators is monitored;
26. sustainable developed based on CSR indicators is adjusted;
27. results are recorded and kept.

#### 3.4.2 CSR indicator requirements

The table below shows the 33 CSR indicator requirements and the 'Governance' requirement. The mandatory indicators for the policy are mentioned in paragraph of the relevant level in Chapter 4.



<b>CSR key theme</b>	<b>CSR key theme I: GOVERNANCE</b>
The company or organisation shall demonstrate governance by elaborating and being accountable to its stakeholders regarding the CSR key themes that fall under the concepts of People, Planet, Profit/Prosperity	
<b>PEOPLE (22 indicators)</b>	
<b>Indicator</b>	<b>CSR key theme II: Working conditions and meaningful work</b>
1 Employment	The company or organisation ensures the well-being of its employees by ensuring employment and complying with contractual obligations towards employees and minimising the negative effects of reorganisations and restructuring.
2 Relationship between employer and employee	The company or organisation ensures the well-being of its employees through appropriate social services and by establishing rights and obligations between employer and employee in an employment contract and, if applicable, terms and conditions and a job and/or task description.
3 Health and safety	The company or organisation ensures the safety and health of its customers, employees and immediate neighbours through the use of safe facilities, technologies and working methods and by being prepared for any calamities.
4 Training, education, nature and organisation of work	The company or organisation ensures the well-being of its employees by offering resources and possibilities for personal development in the form of training, education, the nature and organisation of the work.
5 Diversity and opportunities	The company or organisation ensures the well-being of its employees by implementing policy measures aimed at equal opportunities, eliminating and preventing discrimination and deprivation of employees.
<b>Indicator</b>	<b>CSR key theme III: Human rights</b>
6 Strategy and management	The company or organisation ensures the development, compliance with and continuous improvement of policy measures aimed at ensuring that activities, purchases and investments do not conflict with human rights.
7 Discrimination ban	The company or organisation ensures the development, compliance with and continuous improvement of policy measures aimed at ensuring that all forms of discrimination are avoided.
8 Freedom to unite and collective labour negotiations	The company or organisation ensures the development, compliance with and continuous improvement of policy measures aimed ensuring that the freedom to unite and collective labour negotiations are not hindered.
9 Elimination of child labour	The company or organisation ensures the development, compliance with and continuous improvement of policy measures aimed at ensuring that all forms of child labour are eliminated.
10 Prevention of forced and compulsory labour	The company or organisation ensures the development, compliance with and continuous improvement of policy measures aimed at ensuring that all forms of forced and compulsory labour are eliminated.
11 Security policy	The company or organisation ensures that security personnel, in carrying out their tasks, will respect the human and other rights of, for example, the local population or activists.
12 Rights of Indigenous people	The company or organisation ensures the development, compliance with and continuous improvement of policy measures aimed at ensuring that the rights of indigenous people are respected and that the activities of the company or organisation benefit such populations.



Indicator	CSR key theme IV: Ethical business practices
13 Community	The company or organisation complies with legislation and ensures that undesired effects on the community in the region of activity are minimised.
14 Corruption	The company or organisation ensures that bribery and corruption of the company, organisation or employees is contested.
15 Public policy	The company or organisation ensures that, when deciding to contribute to political lobby groups and/or political parties, the contribution is ethically permissible.
16 Competition obstruction behaviour	The company or organisation does not develop activities in violation of anti-trust legislation and regulations on unfair competition.
17 Compliance	In the event of sanctions imposed as a result of non-compliance with these principles, the company or organisation explains the cause and the corrective measures that have been taken.
Indicator	CSR key theme V: Consumer affairs
18 Consumer health and safety	The company or organisation ensures the development, compliance with and continuous improvement of policy measures aimed at ensuring that the health and safety of buyers of products and services are not jeopardised.
19 Labelling of products and services	The company or organisation ensures the development, compliance with and continuous improvement of policy measures aimed at ensuring that labels, product information, information leaflets, etc. sufficiently inform buyers of products and services regarding the intended application, use, risks and product performance.
20 Marketing communication	The company or organisation ensures the development, compliance with and continuous improvement of policy measures aimed at ensuring compliance with standards and voluntary codes of conduct in the area of advertising.
21 Customer privacy	The company or organisation ensures the development, compliance with and continuous improvement of policy measures aimed at ensuring that customer privacy is not compromised.
22 Compliance	In the event of sanctions imposed as a result of non-compliance with these principles, the company or organisation explains the cause and the corrective measures that have been taken.
<b>PLANET (8 indicators)</b>	
Indicator	CSR key theme VI: Environment, materials, energy and emissions
23 Materials	The company or organisation provides insight into its material usage and takes measures to increase the use of materials derived from recycling processes or recycled waste.
24 Energy	The company or organisation provides insight into its energy use and takes measures to limit energy consumption or using energy from renewable sources.
25 Water	The company or organisation provides insight into its water use and takes measures to reduce water use from sources that are scarce or where related ecosystems or natural habitats could suffer significant consequences.
26 Biodiversity	The company or organisation ensures that its presence and its activities have a positive, no or minimal adverse effect on biodiversity in the surrounding environment.



27 Emissions, waste water and residual waste	<p>The company or organisation provides information on:</p> <ul style="list-style-type: none"> <li>- The total emission amount of greenhouse gases.</li> <li>- The use and emissions of substances that affect the ozone layer.</li> <li>- The amount of emissions in the air of nitrogen dioxide, sulphur oxide and other pollutants.</li> <li>- Total amount of waste for every type and destination.</li> <li>- Sizeable discharges into water, stating the types.</li> <li>- Total amount of sizeable but unintentional discharge of chemical substances, oil or fuel.</li> </ul> <p>As well as the types of measures taken to reduce these emissions and discharges.</p>
28 Products and services	<p>The company or organisation is responsible for providing environmentally relevant information on services and products and the possibility of recycling or reusing them.</p>
29 Compliance	<p>In the event of sanctions imposed as a result of non-compliance with environmental regulations, the company or organisation explains the cause and corrective measures that have been taken.</p>
30 Transport	<p>The company or organisation ensures the development, compliance with and continuous improvement of policy measures aimed at ensuring that the effects of transport on the environment and ecosystems are reduced as much as possible.</p>
<b>PROFIT (3 indicators)</b>	
<b>Indicator</b>	<b>CSR key theme VII: Community involvement and development</b>
31 Direct economic values that are generated and distributed	<p>The company or organisation is responsible for providing a financial report on:</p> <ul style="list-style-type: none"> <li>- Income</li> <li>- Operational expenses</li> <li>- Employee compensation</li> <li>- Donations and other community investments</li> <li>- Retained profit and payments to financiers and government agencies</li> </ul>
32 Positive contribution to local economy and commercial activities	<p>The company or organisation contributes positively to the local economy by involving personnel, services, goods and materials from the local environment and giving insight by means of policy agreements and procedures as well as financial reporting. The contribution to the local community does not need to be limited to economic development, but may also entail social and/or environmental aspects.</p>
33 Contribution to economic system	<p>The company or organisation contributes to infrastructural development through its activities or services that benefits the community or public welfare.</p>



## 4 CSR Requirements per Level

### 4.1 Level 1 CSR Requirements

#### 4.1.1 Certification overview: table Level 1



#### **ENTRY LEVEL 1: PREPARATION & BASELINE MEASUREMENT**

**The company or organisation has engaged stakeholders and established policy and strategy aimed at working towards achieving Level 3 certification.**

##### External assessment of compliance with requirements for Level 1:

The external assessment consists of:

An assessment of the mentioned CSR documents.

- An assessment of the functioning of the CSR management system obtained through interviewing employees of the organisation during a visit to the location(s). It is assessed whether:
  - communication with stakeholders has taken place and that records of this can be demonstrated.
  - the required inventory and documentation can be demonstrated.
  - the required inventory, policy formulation, establishment of performance and indicators, and establishment of measuring methods and monitoring tools can be demonstrated.
  - records of baseline measurements are available and correspond to the data in the documents assessed.

**After a positive assessment, the company or organisation will be issued a Level 1 CSR certificate that is valid for one year.**



#### 4.1.2 Level 1 Matrix: 11 policy indicators

 CSR Performance Ladder, Certification Standard		>> Breakdown of CSR indicators by the level in ascending order >									
		>>> General attainable level for the sector: Level 3 >>>						Level 2		Level 3	
GENERAL CHARACTERISTICS by the level:		Level 1			Level 2			Level 3			
		Certificate valid for 1 year			1-year certificate			3-year certificate			
		Do	Check	Plan	D	C	P	D	C	P	
●	Coverage of the system:	Oriented towards organisation itself:			●		●			●	
●	Stakeholder engagement:	Direct stakeholders:			●		●			●	
●	Communication with stakeholders:	Demonstrable selection			●		●			●	
●	Sustainable development towards next level:	Do	Check	Plan	D	C	P	D	C	P	
●	7 CSR key themes of People Planet Profit by the level:	Inventory of sector & legal requirements	Measurement & description of status	Policy for attaining level 3							
CSR key theme I - Governance											
The company or organisation shall demonstrate governance by elaborating and being accountable to its stakeholders regarding the CSR key themes that fall under the concepts of People, Planet, Profit/Prosperity		●	●	●	●	●	●	●	●	●	
PEOPLE: 22 indicators		Level 1			Level 2			Level 3			
indicator	CSR key theme II - Working conditions and meaningful work										
1.	Employment	●	●	●	●	●	●	●	●	●	
2.	Relationship between employer and employee	●	●	●	●	●	●	●	●	●	
3.	Health and safety	●	●	●	●	●	●	●	●	●	
4.	Training, education, nature and organisation of work	●	●	●	●	●	●	●	●	●	
5.	Diversity and opportunities	●	●	●	●	●	●	●	●	●	
indicator	CSR key theme III - Human rights										
6.	Strategy and management	●		○	●	○	○	●	○	○	
7.	Discrimination ban	●		○	●	○	○	●	○	○	
8.	Freedom to unite and collective labour agreements	●		○	●	○	○	●	○	○	
9.	Elimination of child labour	●		○	●	○	○	●	○	○	
10.	Prevention of forced and compulsory labour	●		○	●	○	○	●	○	○	
11.	Security policy	●		○	●	○	○	●	○	○	
12.	Rights of indigenous people	●		○	●	○	○	●	○	○	
indicator	CSR key theme IV – Ethical business practices										
13.	Community	●	●	●	●	●	●	●	●	●	
14.	Corruption	●	●	●	●	●	●	●	●	●	
15.	Public policy	●		○	●	○	○	●	○	○	
16.	Competition obstruction behaviour	●		○	●	○	○	●	○	○	
17.	Compliance	●		○	●	○	○	●	○	○	
indicator	CSR key theme V – Consumer affairs										
18.	Consumer health and safety	●		○	●	○	○	●	○	○	
19.	Labelling of products and services	●		○	●	○	○	●	○	○	
20.	Marketing communication	●		○	●	○	○	●	○	○	
21.	Customer privacy	●		○	●	○	○	●	○	○	
22.	Compliance	●		○	●	○	○	●	○	○	



		Level 1, continued								
Sustainable development towards next level:		Do	Check	Plan	D	C	P	D	C	P
7 CSR themes of People Planet Profit by the level:		Inventory of sector & legal requirements	Measurement & description of status	Policy for attaining level 3						
PLANET: 8 indicatoren		Level 1, continued			Level 2			Level 3		
indicator	CSR key theme VI – Environment, Materials, energy and emissions									
23.	Materials	●	●	○	●	●	○	●	●	○
24.	Energy	●	●	○	●	●	○	●	●	○
25.	Water	●	●	○	●	●	○	●	●	○
26.	Biodiversity	●	●	○	●	●	○	●	●	○
27.	Emissions, wastewater and residual waste	●	●	○	●	●	○	●	●	○
28.	Products and services	●		○	●	○	○	●	○	○
29.	Compliance	●		○	●	○	○	●	○	○
30.	Transport	●		○	●	○	○	●	○	○
PROFIT: 3 indicators		Level 1			Level 2			Level 3		
indicator	CSR key theme VII – Community involvement and development									
31.	Direct economic values that are generated and distributed	●	●	●	●	●	●	●	●	●
32.	Positive contribution to local economy and commercial activities	●		○	●	○	○	●	○	○
33.	Contribution to economic system	●		○	●	○	○	●	○	○
Total CSR indicators for every level:		Level 1			Level 2			Level 3		
Total required for each level	Total <i>mandatory</i> CSR indicators per column ●	33	13	8	33	13	8	33	13	8
	Total CSR indicators <i>of choice</i> per column ○	0	0	3	0	9	14	0	20	25
	Total CSR indicators per column:	33	13	11	33	22	22	33	33	33
	Communication CSR indicators:		13	11		22	22		33	33

Comment: The baseline situation is determined based on the 13 indicators on Level 1 from the Check column, while policy shall be developed and implemented for 11 of these (8 mandatory and 3 of choice) indicators under People, Planet and Profit in order to attain Level 3 certification by way of Level 2.

### 4.1.3 Level 1 stakeholder management requirements

#### 4.1.3.1 Inventory

The company or organisation is required to:

Demonstrate that it has inventoried which stakeholders (by name and activity: see Appendix 1, §1.3.2 stakeholders matrix) can be reasonably expected to be influential or within the sphere of influence of its activities.

#### 4.1.3.2 Classification

The company or organisation is required to:

Demonstrate that it has classified these stakeholders according to Level 1 as to their relevance for obtaining Level 1 certification.

#### 4.1.3.3 Influence

Level 1 stakeholders are an integral part of the company or organisation or have a direct interest in the economic success of the company or organisation.

The company or organisation is required to demonstrate for every relevant Level 1 stakeholder whether the stakeholder:

- forms part of the own organisation.
- has a direct interest in the economic success of the organisation.



- c. is directly involved in the success of the implementation, monitoring and adaptation of the policy for sustainable business practices formulated by the organisation.
- d. has a direct interest in the product or service or in preventing an adverse effect on business activities.
- e. is willing and able to formulate policy, requirements, acceptance conditions, etc. regarding bottlenecks, change and improvement processes within the total chain in direct contact with the organisation.
- f. could represent society in assessing solutions with an excellent character.
- g. is assigned with specific authorities and interest/attention (see Appendix 1, §1.3.2 Stakeholders, Figure: Influence)
- h. is communicated with and the manner, frequency and time in which this takes place (once-only communication, participation in task forces, consultation or reporting, etc.).

#### 4.1.3.4 **Engagement**

The company or organisation is required to:

Demonstrate that it has informed the stakeholders classified under 4.1.3.3 as 'a' and 'b' that they are relevant due to an interest or expectation with regard to decision-making concerning:

- Short-term policy for 8 mandatory indicators marked with ● and 3 indicators selected from the indicators and marked with ○ from the Level 1 matrix: 'Plan' column, as part of development towards Level 3.
- The activities necessary to achieve this.
- Formulation of indicators and performance indicators for determining the progress and/or the effect of these activities.
- The results of the measurement or description of the status for the 13 mandatory indicators marked with ● from the Level 1 matrix: 'Check' column.

#### 4.1.3.5 **Communication**

How stakeholders on CSR Level 1 are informed is up to the company or organisation. However, communication with stakeholders shall be clear and credible. The company or organisation is required to demonstrate that it possesses all documents stated under the requirements in 4.1.3, 4.1.4 and 4.1.5.

### 4.1.4 **Level 1 General requirements**

The company or organisation is required to prepare CSR documents in which the following is established:

- A management statement on the relevance of sustainable development for the organisation as part of:
  - the organisation's vision: Strategy picture of the relationship between the organisation and socially responsible business practices and a sustainable approach to social, environmental and economic issues.
  - the organisation's strategy: The manner in which social, environmental and economic issues are dealt with in the short, medium and long-term.
- The organisation profile, including:
  - details concerning the name and addresses of branches, property structure and legal form.
  - an overview of products and services delivered as well as market areas.
  - information on scope, employees, turnover, assets and products or services delivered.
  - implemented or planned changes that affect the organisation.
  - special awards presented to the organisation.
- The administrative structure of the organisation, showing:
  - the highest administrative body in the organisation, including committees responsible for determining the organisation's strategy, including CSR-related strategy.
  - the mechanisms in place for enabling stakeholders and the organisation's employees to receive recommendations for or participate in the highest administrative body.
    - information on sanctions imposed as a result of non-compliance with the indicators (see indicators 17, 22 and 29).
- The results of the measurement and/or description of the status regarding the 13 indicators (the baseline situation is determined for these 13 indicators, while policy shall be developed for 11 of these indicators) related to the CSR key themes from the Level 1 matrix: 'Check' column, marked with ●.



## 4.1.5 Level 1 sector-specific requirements

### 4.1.5.1 *Legal requirements*

The company or organisation is required to carry out the following for the indicators from the Level 1 matrix: 'Do' column, marked with ● (total of 33):

- inventorised which legal requirements, protocols, permits, verification marks, product labels, certifications, etc. are required.
- demonstrate that it has archived the corresponding documents.

### 4.1.5.2 *Private law and stakeholder requirements*

The company or organisation is required to carry out the following for each of the 8 mandatory indicators marked with ● and 3 indicators selected from the indicators marked with ○ in the Level 1 matrix: 'Plan' column, per indicator:

- determined short-term policy.
- determined whether this policy shall be documented as part of CSR documents.
- determined which certificates, verification marks, labels, reports, product information, etc. are required for Level 1.
- which measurement methods and/or monitoring tools are required.
- determined when a measurement and/or description of the status shall be carried out.

Any criteria for sustainable purchases that apply to the processes, services or products of the company or organisation shall be fulfilled.



## 4.2 Level 2 CSR Requirements

### 4.2.1 Certification overview: table Level 2



#### **ENTRY LEVEL 2: POLICY IMPLEMENTATION & CONTINUOUS IMPROVEMENTS**

The company or organisation has engaged stakeholders and is demonstrably working on the statement, implementation and assurance of policy and indicators for the CSR management system with the aim of attaining Level 3.

#### External assessment of compliance with requirements for Level 2:

The external assessment consists of:

An assessment of the mentioned CSR documents.

- An assessment of the functioning of the CSR management system obtained through interviewing employees of the organisation during a visit to the location(s). It is assessed whether:
  - communication with stakeholders has taken place and that records can be demonstrated.
  - the required inventory and documentation can be demonstrated.
  - the required inventory, policy formulation, establishment of performance and indicators, and establishment of measurement methods and monitoring tools can be demonstrated.
  - records of baseline measurements are available and correspond to the data in the documents assessed.
  - the certificates, etc. in conformity with the requirements can be demonstrated.
  - the implementation of the corrective measures stated in the CSR documents is taken place.

**After a positive assessment, the company or organisation will be issued a Level 2 CSR certificate that is valid for one year.**



## Level 2 Matrix: 22 policy indicators

 CSR Performance Ladder, Certification Standard		>> Breakdown of CSR indicators by the level in ascending order >									
		>>> General attainable level for the sector: Level 3 >>>									Level 3
GENERAL CHARACTERISTICS by the level:		Level 1			Level 2			Level 3			
		1-year certificate			Certificate valid for 1 year			3-year certificate			
●	Coverage of the system:				●	●	●	●	●	●	
●	Stakeholder engagement:				●	●	●	●	●	●	
●	Communication with stakeholders:				●	●	●	●	●	●	
●	Sustainable development towards next level:	D	C	P	Do	Check	Plan	D	C	P	
●	7 CSR key themes of People Planet Profit by the level:				Inventory of sector & legal requirements	Measurement & description of status	Policy for attaining Level 3				
CSR key theme I - Governance											
The company or organisation shall demonstrate governance by elaborating and being accountable to its stakeholders regarding the CSR key themes that fall under the concepts of People, Planet, Profit/Prosperity		●	●	●	●	●	●	●	●	●	
PEOPLE: 22 indicators		Level 1			Level 2			Level 3			
indicator	CSR key theme II - Working conditions and meaningful work										
1.	Employment	●	●	●	●	●	●	●	●	●	
2.	Relationship between employer and employee	●	●	●	●	●	●	●	●	●	
3.	Health and safety	●	●	●	●	●	●	●	●	●	
4.	Training, education, nature and organisation of work	●	●	●	●	●	●	●	●	●	
5.	Diversity and opportunities	●	●	●	●	●	●	●	●	●	
indicator	CSR key theme III - Human rights										
6.	Strategy and management	●		○	●	○	○	●	○	○	
7.	Discrimination ban	●		○	●	○	○	●	○	○	
8.	Freedom to unite and collective labour agreements	●		○	●	○	○	●	○	○	
9.	Elimination of child labour	●		○	●	○	○	●	○	○	
10.	Prevention of forced and compulsory labour	●		○	●	○	○	●	○	○	
11.	Security policy	●		○	●	○	○	●	○	○	
12.	Rights of indigenous people	●		○	●	○	○	●	○	○	
indicator	CSR key theme IV – Ethical business practices										
13.	Community	●	●	●	●	●	●	●	●	●	
14.	Corruption	●	●	●	●	●	●	●	●	●	
15.	Public policy	●		○	●	○	○	●	○	○	
16.	Competition obstruction behaviour	●		○	●	○	○	●	○	○	
17.	Compliance	●		○	●	○	○	●	○	○	
indicator	CSR key theme V – Consumer affairs										
18.	Consumer health and safety	●		○	●	○	○	●	○	○	
19.	Labelling of products and services	●		○	●	○	○	●	○	○	
20.	Marketing communication	●		○	●	○	○	●	○	○	
21.	Customer privacy	●		○	●	○	○	●	○	○	
22.	Compliance	●		○	●	○	○	●	○	○	



		Level 2, continued								
● Sustainable development towards next level:		D	C	P	Do	Check	Plan	D	C	P
● 7 CSR key themes of People Planet Profit by the level:					Inventory of sector & legal requirements	Measurement & description of status	Policy for attaining Level 3			
PLANET: 8 indicators		Level 1			Level 2, continued			Level 3		
indicator	CSR key themes VI – Environment, Materials, energy and emissions									
23.	Materials	●	●	○	●	●	○	●	●	○
24.	Energy	●	●	○	●	●	○	●	●	○
25.	Water	●	●	○	●	●	○	●	●	○
26.	Biodiversity	●	●	○	●	●	○	●	●	○
27.	Emissions, wastewater and residual waste	●	●	○	●	●	○	●	●	○
28.	Products and services	●	○	○	●	○	○	●	○	○
29.	Compliance	●	○	○	●	○	○	●	○	○
30.	Transport	●	○	○	●	○	○	●	○	○
PROFIT: 3 indicators		Level 1			Level 2			Level 3		
indicator	CSR key theme VII – Community involvement and development									
31.	Direct economic values that are generated and distributed	●	●	●	●	●	●	●	●	●
32.	Positive contribution to local economy and commercial activities	●	○	○	●	○	○	●	○	○
33.	Contribution to economic system	●	○	○	●	○	○	●	○	○
Total CSR indicators for every level:		Level 1			Level 2			Level 3		
Total required for each level	Total <i>mandatory</i> CSR indicators per column ●	33	13	8	33	13	8	33	13	8
	Total CSR indicators <i>of choice</i> per column ○	0	0	3	0	9	14	0	20	25
	Total CSR indicators per column:	33	13	11	33	22	22	33	33	33
	Communication on CSR indicators:		13	11		22	22		33	33

Comment: Policy shall be developed and implemented for the 22 (8 mandatory and 14 of choice) indicators under People, Planet and Profit on Level 2 in order to attain Level 3 certification.

## 4.2.3 Level 2 stakeholder management requirements

### 4.2.3.1 Inventory

The company or organisation is required to:

Demonstrate that it has inventoried and updated which stakeholders (by name and activity: see Appendix 1, §1.3.2 stakeholders matrix) can be reasonably expected to be influential or within the sphere of influence of its activities.

### 4.2.3.2 Classification

The company or organisation is required to:

Demonstrate that it has classified and updated these stakeholders according to Level 2 requirements as to their relevance with regard to influence on the CSR policy necessary to obtain Level 2 certification.

### 4.2.3.3 Influence

Level 2 stakeholders are directly involved in the success of the implementation, monitoring and adaptation of the policy for sustainable business practices formulated by the company or organisation.



The company or organisation is required to demonstrate for every relevant Level 2 stakeholder whether the stakeholder:

- a. forms part of the own organisation.
- b. has a direct interest in the economic success of the organisation.
- c. is directly involved in the success of the implementation, monitoring and adaptation of the policy for sustainable business practices formulated by the organisation.
- d. has a direct interest in the product or service or in preventing an adverse effect on business activities.
- e. is willing and able to formulate policy, requirements, acceptance conditions, etc. regarding bottlenecks, change and improvement processes within the total chain in direct contact with the organisation.
- f. could represent society in assessing solutions with an excellent character.
- g. is assigned with specific authorities and interest/attention (see Appendix 1, §1.3.2 Stakeholders, Figure: Influence)
- h. is communicated with and the manner, frequency and time in which this takes place (once-only communication, participation in task forces, consultation or reporting, etc.).

#### **4.2.3.4 Linkage to 33 indicators**

The company or organisation must have demonstrably recorded:

to which of the 33 indicators from the Level 2 matrix: 'Plan' column the stakeholders shall be linked since they are expected to have an interest in the company's decisions or activities related to the policy and these indicators.

#### **4.2.3.5 Questioning on relevant indicators**

The company or organisation shall demonstrate credibly and clearly that the above-mentioned Level 2 stakeholders have been invited and questioned regarding linkage to one or more of these 33 indicators in order to attain Level 2 certification.

The results of inventory with regard to expectations shall be demonstrable and serve as input for the analysis.

#### **4.2.3.6 Analysis of expectations**

The company or organisation is required to demonstrate that it has analysed:

the relevance (feasible, realistic, urgent, spearhead, time period, etc.) that shall be assigned to the expectations of the above-mentioned stakeholders with regard to the indicator(s) linked to them.

#### **4.2.3.7 Expectations and policy**

The company or organisation shall demonstrate that it has aligned its short, medium and long-term policy to the analysis of expectations.

#### **4.2.3.8 Engagement**

The company or organisation is required to:

demonstrate that it has informed its stakeholders classified under 4.2.3.3 as 'a', 'b' and 'c' regarding the expectations and policy necessary to obtain Level 2 certification. This information shall relate to:

- short-term policy for 8 mandatory indicators marked with ● and 14 indicators selected from the indicators and marked with ○ from the Level 2 matrix: 'Plan' column, as part of development towards Level 2.
- the activities necessary to achieve this.
- instructions and tasks.
- formulation of indicators and performance indicators for determining the progress and/or the effect of these activities.
- the results of the measurement or description of the status for the 13 mandatory indicators marked with ● and 9 indicators selected from the indicators marked with ○ from the Level 2 matrix: 'Check' column.

#### **4.2.3.9 Communication**

How stakeholders on Level 2 are informed is up to the company or organisation. However, communication with stakeholders shall be clear and credible. The company or organisation is required to demonstrate that it possesses all documents stated under the requirements in 4.2.3, 4.2.4 and 4.2.5.



#### 4.2.4 Level 2 General requirements

The company or organisation is required to:

Draw up CSR documents in accordance with the description of the Level 1 requirements under 4.1.4 and updated to reflect the state of affairs at the end of the period for which an account has been given. The following requirements apply here:

- The results related to the 13 mandatory ● indicators and the 9 indicators selected from the indicators marked by ○ related to the CSR key themes from the Level 2 matrix: 'Check' column, shall be:
  - recorded in a transparent fashion.
  - assessed.
  - if necessary, accompanied by information for a corrective action.
- Any changes or adaptations to the above-mentioned indicators shall be described.

The results regarding the 22 indicators shall be communicated to stakeholders in a demonstrable manner.

#### 4.2.5 Level 2 sector-specific requirements

##### 4.2.5.1 Legal requirements

The company or organisation is required to carry out the following for the indicators from the Level 2 matrix: 'Do' column, marked with ● (total of 33):

- update its inventory of relevant legal requirements, protocols, permits, verification marks, product labels, certificates, etc.
- have in its possession an up-to-date archive of the corresponding documents.

##### 4.2.5.2 Private law and stakeholder requirements

The company or organisation is required to carry out the following for each of the 8 mandatory indicators marked with ● and 14 indicators selected from the indicators marked with ○ in the Level 2 matrix: 'Plan' column, per indicator:

- formulated the short-term policy aimed at attaining Level 2 certification.
- determined whether this policy shall be documented as part of CSR documents.
- determined which certificates, verification marks, labels, reports, product information, etc. are required to obtain Level 2 certification.
- determined which measurement methods and/or monitoring tools are required.
- determined when and which measurements and/or descriptions shall be carried out and/or formulated. Demonstrate that it has taken action for each indicator with regard to:
  - *gathering data on policy implementation and the corresponding performance.*
  - *assessing the suitability of the selected key and/or performance indicators and measurement methods.*
  - *taking corrective actions where needed.*
  - *Obtaining the certificates, verification marks, labels, reports, product information, etc. required for Level 2 policy. Indicators from the Level 2 matrix: 'Do' column, marked with ●*

Any criteria for sustainable purchases that apply to the processes, services or products of the company or organisation shall be fulfilled.



## 4.3 Level 3 CSR Requirements

### 4.3.1 Certification overview: table Level 3.



**GENERAL LEVEL 3: Attaining of CSR LEVEL 3**  
**which is generally attainable for the sector or branch of industry.**  
**The company or organisation has attained the goals established**  
**for Level 3 on sustainable management.**

#### External assessment of compliance with requirements for Level 3 :

An assessment of the mentioned CSR documents.

Having a management system certified for at least one of the approaches regulated by ISO 9001 or ISO 14001 or OHSAS 18001 or ISO 22000 or SA 8000.

- An assessment of the functioning of the CSR management system obtained through interviewing employees of the organisation during a visit to the location(s). It is assessed whether:
  - communication with stakeholders has taken place and that this can be demonstrated.
  - the required inventory and documentation can be demonstrated.
  - the required inventory, policy formulation, establishment of performance and indicators, and establishment of measurement methods and monitoring tools can be demonstrated.
  - records of measurements are available and correspond to the data in the documents assessed.
  - the certificates, etc. in conformity with the requirements can be demonstrated.
  - the implementation of the corrective measures stated in the CSR documents is taken place

**After a positive assessment , the company or organisation will be issued a Level 3 CSR certificate that is valid for three years. For retention of the certificate, one audit is conducted annually.**



### 4.3.2 Level 3 Matrix: 33 indicators

 CSR Performance Ladder, Certification Standard		>> Breakdown of CSR indicators by the level in ascending order >										
		>>> General attainable level for the sector: Level 3 >>>										
		Level 1					Level 2					Level 3
GENERAL CHARACTERISTICS by the level:		1-year certificate		1-year certificate		1-year certificate		1-year certificate		Certificate valid for 3 years		
●	Coverage of the system:			●				●		Sector-related:	●	
●	Stakeholder engagement:			●				●		Indirectly involved and sector:	●	
●	Communication with stakeholders:			●				●		Demonstrable feedback on policy, expectations and results	●	
●	Sustainable development towards next level:	D	C	P	D	C	P			do	check	plan
●	7 CSR key themes of People Planet Profit by the level:									Inventory of sector & legal requirements	Measurement & description of status	Policy for maintaining Level 3
CSR key theme I - Governance												
The company or organisation shall demonstrate governance by elaborating and being accountable to its stakeholders regarding the CSR key themes that fall under the concepts of People, Planet, Profit/Prosperity		●	●	●	●	●	●			●	●	●
PEOPLE: 22 indicators		Level 1			Level 2			Level 3				
indicator	CSR key theme II - Working conditions and meaningful work											
1.	Employment	●	●	●	●	●	●	●	●	●	●	●
2.	Relationship between employer and employee	●	●	●	●	●	●	●	●	●	●	●
3.	Health and safety	●	●	●	●	●	●	●	●	●	●	●
4.	Training, education, nature and organisation of work	●	●	●	●	●	●	●	●	●	●	●
5.	Diversity and opportunities	●	●	●	●	●	●	●	●	●	●	●
indicator	CSR key theme III - Human rights											
6.	Strategy and management	●		○	●	○	○	●	○	○	○	○
7.	Discrimination ban	●		○	●	○	○	●	○	○	○	○
8.	Freedom to unite and collective labour agreements	●		○	●	○	○	●	○	○	○	○
9.	Elimination of child labour	●		○	●	○	○	●	○	○	○	○
10.	Prevention of forced and compulsory labour	●		○	●	○	○	●	○	○	○	○
11.	Security policy	●		○	●	○	○	●	○	○	○	○
12.	Rights of indigenous people	●		○	●	○	○	●	○	○	○	○
indicator	CSR key theme IV – Ethical business practices											
13.	Community	●	●	●	●	●	●	●	●	●	●	●
14.	Corruption	●	●	●	●	●	●	●	●	●	●	●
15.	Public policy	●		○	●	○	○	●	○	○	○	○
16.	Competition obstruction behaviour	●		○	●	○	○	●	○	○	○	○
17.	Compliance	●		○	●	○	○	●	○	○	○	○
indicator	CSR key theme V – Consumer affairs											
18.	Consumer health and safety	●		○	●	○	○	●	○	○	○	○
19.	Labelling of products and services	●		○	●	○	○	●	○	○	○	○
20.	Marketing communication	●		○	●	○	○	●	○	○	○	○
21.	Customer privacy	●		○	●	○	○	●	○	○	○	○
22.	Compliance	●		○	●	○	○	●	○	○	○	○



								Level 3, continued		
•	Sustainable development towards next level:	D	C	P	D	C	P	Do	Check	Plan
•	7 CSR key themes of People Planet Profit by the level:							Inventory of sector & legal requirements	Measurement & description of status	Policy for maintaining Level 3
PLANET: 8 indicators		Level 1			Level 2			Level 3, continued		
indicator	CSR key theme VI – Environment, Materials, energy and emissions									
23.	Materials	●	●	○	●	●	○	●	●	○
24.	Energy	●	●	○	●	●	○	●	●	○
25.	Water	●	●	○	●	●	○	●	●	○
26.	Biodiversity	●	●	○	●	●	○	●	●	○
27.	Emissions, wastewater and residual waste	●	●	○	●	●	○	●	●	○
28.	Products and services	●		○	●	○	○	●	○	○
29.	Compliance	●		○	●	○	○	●	○	○
30.	Transport	●		○	●	○	○	●	○	○
PROFIT: 3 indicators		Level 1			Level 2			Level 3		
indicator	CSR key theme VII – Community involvement and development									
31.	Direct economic values that are generated and distributed	●	●	●	●	●	●	●	●	●
32.	Positive contribution to local economy and commercial activities	●		○	●	○	○	●	○	○
33.	Contribution to economic system	●		○	●	○	○	●	○	○
Total CSR indicators for every level:		Level 1			Level 2			Level 3		
Total required for each level	Total <i>mandatory</i> CSR indicators per column ●	33	13	8	33	13	8	33	13	8
	Total CSR indicators <i>of choice</i> per column ○	0	0	3	0	9	14	0	20	25
	Total CSR indicators per column:	33	13	11	33	22	22	33	33	33
	Communication on CSR indicators:		13	11		22	22		33	33

Comment: Policy shall be developed and implemented for the 33 indicators under People, Planet and Profit on Level 3 in order to attain and maintain Level 3 certification. The company or organisation can work towards attaining Level 4 certification.

### 4.3.3 Level 3 stakeholder management requirements

#### 4.3.3.1 Updating of inventory

The company or organisation is required to:

demonstrate that it has inventoried and updated which stakeholders (by name and activity: see Appendix 1, §1.3.2 stakeholders matrix) can be reasonably expected to be influential or within the sphere of influence of its activities.

#### 4.3.3.2 Classification update

The company or organisation is required to:

demonstrate that it has classified and updated these stakeholders according to Level 3 requirements as to their relevance with regard to influence on the CSR policy necessary to attain (or maintain) Level 3 certification.

#### 4.3.3.3 Update of influence

Level 3 stakeholders have a direct interest in the product or service or in preventing a negative effect on the execution of activities by the company or organisation.

The company or organisation is required to demonstrate for every relevant Level 3 stakeholder whether the stakeholder:



- a. forms part of the own organisation.
- b. has a direct interest in the economic success of the organisation.
- c. is directly involved in the success of the implementation, monitoring and adaptation of the policy for sustainable business practices formulated by the organisation.
- d. has a direct interest in the product or service or in preventing an adverse effect on business activities.
- e. is willing and able to formulate policy, requirements, acceptance conditions, etc. regarding bottlenecks, change and improvement processes within the total chain in direct contact with the organisation.
- f. could represent society in assessing solutions with an excellent character.
- g. is assigned with specific authorities and interest/attention (see Appendix 1, §1.3.2 Stakeholders, Figure: Influence).
- h. Is communicated with and the manner, frequency and time in which this takes place (once-only communication, participation in task forces, consultation or reporting, etc.).

#### **4.3.3.4 Update linkage to 33 indicators**

The company or organisation must have demonstrably recorded:

to which of the 33 indicators from the Level 3 matrix: 'Plan' column the stakeholders shall be linked since they are expected to have an interest in the company's decisions or activities related to the policy and these indicators.

#### **4.3.3.5 Questioning on relevant indicators**

The company or organisation shall demonstrate credibly and clearly that the above-mentioned Level 3 stakeholders have been invited and questioned regarding linkage to one or more of these 33 indicators in order to attain and maintain Level 3 certification.

The results of inventory with regard to expectations shall be demonstrable and serve as input for the analysis.

#### **4.3.3.6 Analysis of expectations**

The company or organisation is required to demonstrate that it possesses an updated analysis showing: the relevance (feasible, realistic, urgent, spearhead, time period, etc.) that shall be assigned to the expectations of the above-mentioned stakeholders with regard to the indicator(s) linked to them.

#### **4.3.3.7 Expectations and policy**

The company or organisation shall demonstrate that it has tailored its short, medium and long-term policy to the (updated) analysis of expectations.

#### **4.3.3.8 Engagement**

The company or organisation is required to:

demonstrate that it has informed its stakeholders classified under 4.3.3.3 as 'a', 'b', 'c' and 'd' regarding the expectations, policy and results necessary for Level 3 certification. This information provision concerns:

- short-term policy for 8 mandatory indicators marked with ● and 25 indicators selected from the indicators and marked with ○ from the Level 3 matrix: 'Plan' column, aimed at maintaining Level 3 certification.
- the activities necessary to achieve this.
- instructions and tasks.
- formulation of indicators and performance indicators for determining the progress and/or the effect of these activities.
- the results of the measurement or description of the status for the 13 mandatory indicators marked with ● and 20 indicators selected from the indicators marked with ○ from the Level 3 matrix: 'Check' column.

#### **4.3.3.9 Communication**

How stakeholders are informed on CSR Level 3 is up to the company or organisation. However, communication with stakeholders shall be demonstrable credible and clear. The company or organisation shall be able to demonstrate that it possesses all documents stated under the requirements in 4.3.3, 4.3.4 and 4.3.5.



#### 4.3.4 Level 3 General requirements

The company or organisation is required to:

- have a management system certified based on one of the following certification standards: ISO 9001, ISO 14001, OHSAS 18001, IS22000 or SA 8000. A valid certificate shall be available.
- draw up CSR documents in accordance with the description of the Level 1 requirements under 4.1.4 and updated to reflect the state of affairs at the end of the period for which an account has been given.
- the results related to the 13 mandatory ● indicators and the 20 indicators, selected from the indicators marked by O related to the CSR key themes from the Level 3 matrix: 'Check' column, shall be:
  - transparently recorded,
  - assessed.
  - in accordance with the values/results established for Level 3.
  - if necessary, accompanied by information on corrective actions.
- Any changes or adaptations to the above-mentioned indicators shall be described.

The results regarding the 33 indicators shall be communicated to stakeholders in a demonstrable manner.

#### 4.3.5 Level 3 sector-specific requirements

##### 4.3.5.1 Legal requirements

The company or organisation is required to carry out the following for the indicators from the Level 3 matrix: 'Do' column, marked with ●:

- update its inventory of relevant legal requirements, protocols, permits, verification marks, product labels, certificates, etc.
- have in its possession an up-to-date archive of the corresponding documents.

##### 4.3.5.2 Private law and stakeholder requirements

The company or organisation is required to carry out the following for each of the 33 mandatory indicators, 8 of which are mandatory and marked with ● and 25 of which are selected from the indicators marked with O in the Level 3 matrix: 'Plan' column, per indicator:

- formulated the short-term policy aimed at attaining Level 3 certification.
- determined whether this policy shall be documented as part of CSR documents.
- determined which certificates, verification marks, labels, reports, product information, etc. are required to obtain Level 3 certification.
- determined which measurement methods and/or monitoring tools are required.
- determined when and which measurements and/or descriptions shall be carried out and/or formulated.

And demonstrate that it has taken action for each indicator with regard to:

- gathering data on policy implementation and the corresponding performance.
- assessing the suitability of the selected key and/or performance indicators and measurement methods.
- taking corrective action where needed.

And that it has:

- Attained the indicators from the Level 3 matrix: 'Do' column marked with ● in accordance with the certification, verification marks, labels, reports, product information, etc. established in the policy.

Any criteria for sustainable purchases that apply to the processes, services or products of the company or organisation shall be fulfilled.



## 4.4 Level 4 CSR Requirements

### 4.4.1 Certification overview: table Level 4



#### LEVEL 4: ELABORATION OF STAKEHOLDER DIALOGUE & (SUPPLY) CHAIN RESPONSIBILITY

The company or organisation has formulated more stringent goals which exceed the sector-average, in dialogue with stakeholders in order to maintain Level 4 and/or attain Level 5.

External assessment of compliance with requirements of Level 4:

An assessment of the mentioned CSR documents.

Having a management system certified for at least one of the approaches regulated by ISO 9001 or ISO 14001 or OHSAS 18001 or ISO 22000 or SA 8000.

- An assessment of the functioning of the CSR management system obtained through interviewing employees of the organisation during a visit to the location(s). It is assessed whether:
  - communication with stakeholders has taken place and that this can be demonstrated.
  - the required inventory and documentation can be demonstrated.
  - the required inventory, policy formulation, establishment of performance and indicators, and establishment of measurement methods and monitoring tools can be demonstrated.
  - records of measurements are available and correspond to the data in the documents assessed.
  - the certificates, etc. in conformity with the requirements can be demonstrated.
  - the implementation of the corrective measures stated in the CSR documents is taken place

**After a positive assessment, the company or organisation will be issued a Level 4 CSR certificate that is valid for three years. For retention of the certificate, one audit is conducted annually.**



#### 4.4.2 Level 4 Matrix: all 33 policy indicators

		>> Breakdown of CSR indicators by the level in ascending order >						
		<<< Specific Levels >>>					Level 5	
GENERAL CHARACTERISTICS by the level:		Certificate valid for 3 years					3-year certificate	
●	Coverage of the system:	Chain-related:		●			●	
●	Stakeholder engagement:	Representative for still unresolved CSR issues in the chain:		●			●	
●	Communication with stakeholders:	Reporting on tightening of policy, expectations and results		●			●	
●	Sustainable development towards next level:	Do	Check	Plan	D	C	P	
●	7 CSR key themes of People Planet Profit by the level:	Inventory of sector & legal requirements	Measurement & description of status	Policy for maintaining Level 4 or attaining Level 5				
CSR key theme I - Governance								
The company or organisation shall demonstrate governance by elaborating and being accountable to its stakeholders regarding the CSR key themes that fall under the concepts of People, Planet, Profit/Prosperity		●	●	●	●	●	●	
PEOPLE: 22 indicators		Level 4			Level 5			
indicator	CSR key theme II - Working conditions and meaningful work							
1.	Employment	●	●	●	●	●	●	
2.	Relationship between employer and employee	●	●	●	●	●	●	
3.	Health and safety	●	●	●	●	●	●	
4.	Training, education, nature and organisation of work	●	●	●	●	●	●	
5.	Diversity and opportunities	●	●	●	●	●	●	
indicator	CSR key theme III - Human rights							
6.	Strategy and management	●	●	●	●	●	●	
7.	Discrimination ban	●	●	●	●	●	●	
8.	Freedom to unite and collective labour agreements	●	●	●	●	●	●	
9.	Elimination of child labour	●	●	●	●	●	●	
10.	Prevention of forced and compulsory labour	●	●	●	●	●	●	
11.	Security policy	●	●	●	●	●	●	
12.	Rights of indigenous people	●	●	●	●	●	●	
indicator	CSR key theme IV – Ethical business practices							
13.	Community	●	●	●	●	●	●	
14.	Corruption	●	●	●	●	●	●	
15.	Public policy	●	●	●	●	●	●	
16.	Competition obstruction behaviour	●	●	●	●	●	●	
17.	Compliance	●	●	●	●	●	●	
indicator	CSR key theme V – Consumer affairs							
18.	Consumer health and safety	●	●	●	●	●	●	
19.	Labelling of products and services	●	●	●	●	●	●	
20.	Marketing communication	●	●	●	●	●	●	
21.	Customer privacy	●	●	●	●	●	●	
22.	Compliance	●	●	●	●	●	●	



		Level 4, continued					
●	Sustainable development towards next level:	Do	Check	Plan	D	C	P
●	7 CSR key themes of People Planet Profit by the level:	Inventory of sector & legal requirements	Measurement & description of status	Policy for maintaining Level 4 or attaining Level 5			
PLANET: 8 indicators		Level 4, continued			Level 5		
indicator	CSR key theme VI – Environment, Materials, energy and emissions						
23.	Materials	●	●	●	●	●	●
24.	Energy	●	●	●	●	●	●
25.	Water	●	●	●	●	●	●
26.	Biodiversity	●	●	●	●	●	●
27.	Emissions, wastewater and residual waste	●	●	●	●	●	●
28.	Products and services	●	●	●	●	●	●
29.	Compliance	●	●	●	●	●	●
30.	Transport	●	●	●	●	●	●
PROFIT: 3 indicators		Level 4			Level 5		
indicator	CSR key theme VII – Community involvement and development						
31.	Direct economic values that are generated and distributed	●	●	●	●	●	●
32.	Positive contribution to local economy and commercial activities	●	●	●	●	●	●
33.	Contribution to economic system	●	●	●	●	●	●
Total CSR indicators for every level:		Level 4			Level 5		
Total required for each level	Total <i>mandatory</i> CSR indicators per column	33	33	33	33	33	33
	Total CSR indicators <i>of choice</i> per column	0	0	0	0	0	0
	Total CSR indicators per column:	33	33	33	33	33	33
	Communication on CSR indicators:			33			33

Comment: Policy shall be developed and implemented for all 33 indicators under People, Planet and Profit on Level 4 in order to attain and maintain Level 4 certification. The company or organisation can work towards attaining Level 5 certification or, likewise, can revert back to Level 3.

### 4.4.3 Level 4 stakeholder management requirements

#### 4.4.3.1 Update inventory

The company or organisation is required to:

Demonstrate that it has inventoried and updated which stakeholders (by name and activity: see Appendix 1, §1.3.2 stakeholders matrix) can be reasonably expected to be influential or within the sphere of influence of its activities.

#### 4.4.3.2 Classification update

The company or organisation is required to:

Demonstrate that it has classified and updated these stakeholders according to Level 4 requirements as to their relevance with regard to influence on the CSR policy necessary to obtain (or maintain) Level 4 certification.

#### 4.4.3.3 Update of influence

Level 4 stakeholders shall be willing and able to formulate policy, requirements, acceptance conditions, etc. regarding bottlenecks, change and improvement processes in direct contact with the company.



The company or organisation is required to demonstrate for every relevant Level 4 stakeholder whether the stakeholder:

- a. forms part of the organisation.
- b. has a direct interest in the economic success of the organisation.
- c. is directly involved in the success of the implementation, monitoring and adaptation of the policy for sustainable business practices formulated by the organisation.
- d. has a direct interest in the product or service or in preventing an adverse effect on business activities.
- e. is willing and able to formulate policy, requirements, acceptance conditions, etc. regarding bottlenecks, change and improvement processes within the total chain in direct contact with the organisation.
- f. could represent society in assessing solutions with an excellent character.
- g. is assigned specific authorities and interest/attention (see Appendix 1, §1.3.2 Stakeholders, Figure: Influence).
- h. is communicated with and the manner, frequency and time in which this takes place (once-only communication, participation in task forces, consultation or reporting, etc.).

#### **4.4.3.4 Update linkage to 33 indicators**

The company or organisation must have demonstrably recorded:

to which of the 33 indicators from the Level 4 matrix: 'Plan' column the stakeholders shall be linked since they are expected to have an interest in the company's decisions or activities related to policy and these indicators.

#### **4.4.3.5 Questioning on relevant indicators**

The company or organisation shall demonstrate clearly that the above-mentioned Level 4 stakeholders have been invited and questioned regarding linkage to one or more of these 33 indicators in order to attain and maintain Level 4 certification.

The results of inventory with regard to expectations shall be demonstrable and serve as input for the analysis.

#### **4.4.3.6 Update analysis of expectations**

The company or organisation is required to demonstrate that it possesses an updated analysis showing:

The relevance (feasible, realistic, urgent, spearhead, time period, etc.) that shall be assigned to the expectations of the above-mentioned stakeholders with regard to the indicator(s) linked to them in order to maintain Level 4 certification.

#### **4.4.3.7 Expectations and policy**

The company or organisation shall demonstrate that it has tailored its short, medium and long-term policy to the updated analysis of expectations.

#### **4.4.3.8 Engagement**

The company or organisation is required to:

Demonstrate that it has informed its stakeholders classified under 4.4.3.3 as 'a', 'b', 'c', 'd' and 'e' regarding the expectations, policy and results necessary for Level 4 certification. This information provision concerns of:

- short-term policy for all 33 mandatory indicators marked with ● from the Level 4 matrix: 'Plan' column, aimed at maintaining Level 4 or attaining Level 5 certification.
- the activities necessary to achieve this.
- instructions and tasks.
- formulation of indicators and performance indicators for determining the progress and/or the effect of these activities.
- the results of the measurement or description of the status for all 33 mandatory indicators marked with ● from the Level 4 matrix: 'Check' column.

#### **4.4.3.9 Communication**

How stakeholders are informed is up to the company or organisation. The company or organisation shall be able to demonstrate that it possesses all documents stated under the requirements in 4.4.3, 4.4.4 and 4.4.5.



#### 4.4.4 Level 4 General requirements

The company or organisation is required to:

- have a management system certified based on at least one of the following certification standards: ISO 9001, ISO 14001, OHSAS 18001, 22000 or SA 8000. A valid certificate shall be available.
- draw up CSR documents in accordance with the description of the Level 1 requirements under 4.1.4, but updated to reflect the state of affairs at the end of the period for which an account has been given.
- the results with regard to the 33 mandatory ● indicators related to the CSR key themes from the Level 4 matrix: 'Check' column, shall be:
  - transparently recorded,
  - assessed.
  - in accordance with the values/results established for Level 4.
  - if necessary, accompanied by information on corrective actions.
- in accordance with requirement 4.4.5, the policy, key and performance indicators, measurement methods, etc. shall be described in order to maintain Level 4 certification.

The results regarding all 33 indicators shall be communicated to stakeholders in a demonstrable manner.

#### 4.4.5 Level 4 sector-specific requirements

##### 4.4.5.1 Legal requirements

The company or organisation is required to carry out the following for the Indicators from the Level 4 matrix: 'Do' column, marked with ●:

- update its inventory of relevant legal requirements, protocols, permits, verification marks, product labels, certificates, etc.
- have in its possession an up-to-date archive of the corresponding documents.

##### 4.4.5.2 Private law and stakeholder requirements

The company or organisation is required to carry out the following for all of the 33 mandatory indicators marked with ● from the Level 4 matrix: 'Plan' column, per indicator:

- formulated the short-term policy aimed at attaining or maintaining Level 4 certification.
- determined whether this policy shall be documented as part of CSR documents.
- determined which certificates, verification marks, labels, reports, product information, etc. are required to obtain Level 4 certification.
- determined which measurement methods and/or monitoring tools are required.
- determined when and which measurements and/or descriptions shall be carried out and/or formulated.

And demonstrate that it has taken action for each indicator with regard to:

- gathering data on policy implementation and the corresponding performance.
- assessing the suitability of the selected key and/or performance indicators and measurement methods.
- taking corrective actions where needed.

And that it has:

- attained the certificates, verification marks, labels, reports, product information, etc. for the indicators from the Level 4 matrix: 'Do' column marked with ●.

Any criteria for sustainable purchases that apply to the processes, services or products of the company or organisation shall be fulfilled.



## 4.5 Level 5 CSR Requirements

### 4.5.1 Certification overview: tabel Level 5



**LEVEL 5: Distinctive level (BATNEEC) has been achieved**

**The organisation continues to develop sustainably by making the goals more stringent and realising these goals, in dialogue with stakeholders.**

External assessment of compliance with requirements of Level 5:

- The CSR report drawn up shall have succeeded external verification in accordance with GRI guidelines.
- A management system shall be in place that is certified for at least two of the approaches regulated by ISO 9001 and/or ISO 14001; and/or OHSAS 18001 or ISO 22000 or SA 8000.
- An assessment of the functioning of the CSR management system obtained through interviewing employees of the organisation during a visit to the location(s). It is assessed whether:
  - communication with stakeholders has taken place and that this can be demonstrated.
  - the required inventory and documentation can be demonstrated.
  - the required inventory, policy formulation, establishment of performance and indicators, and establishment of measurement methods and monitoring tools can be demonstrated.
  - records of measurements are available and correspond to the data in the documents assessed.
  - the certificates, etc. in conformity with the requirements can be demonstrated.
  - the implementation of the corrective measures stated in the CSR documents is taken place,
  - an externally verified CSR report according GRI guidelines of at least level B+

**After a positive assessment , the company or organisation will be issued a Level 5 CSR certificate that is valid for three years. For retention of the certificate, one audit is conducted annually.**



#### 4.5.2 Level 5 Matrix: all 33 indicators

 CSR Performance Ladder, Certification Standard		>> Breakdown of CSR indicators by the level in ascending order >										
		<<< Specific Levels >>>						Level 5				
GENERAL CHARACTERISTICS by the level:		3-year certificate						Certificate valid for 3 years				
●	Coverage of the system:								●	Society-related:	●	
●	Stakeholder engagement:								●	Representative of society:	●	
●	Communication with stakeholders:								●	CSR report in line with GRI level B guidelines (not included in this chart):	●	
●	Sustainable development towards next level:	D	C	P						Do	Check	Plan
●	7 CSR key themes of People Planet Profit by the level:									Inventory of sector & legal requirements	Measurement & description of status	Policy for maintaining Level 5
CSR key theme I - Governance												
The company or organisation shall demonstrate governance by elaborating and being accountable to its stakeholders regarding the CSR key themes that fall under the concepts of People, Planet, Profit/Prosperity		●	●	●						●	●	●
PEOPLE: 22 indicators		Level 4						Level 5				
indicator	CSR key theme II - Working conditions and meaningful work											
1.	Employment	●	●	●						●	●	●
2.	Relationship between employer and employee	●	●	●						●	●	●
3.	Health and safety	●	●	●						●	●	●
4.	Training, education, nature and organisation of work	●	●	●						●	●	●
5.	Diversity and opportunities	●	●	●						●	●	●
indicator	CSR key theme III - Human rights											
6.	Strategy and management	●	●	●						●	●	●
7.	Discrimination ban	●	●	●						●	●	●
8.	Freedom to unite and collective labour agreements	●	●	●						●	●	●
9.	Elimination of child labour	●	●	●						●	●	●
10.	Prevention of forced and compulsory labour	●	●	●						●	●	●
11.	Safety policy	●	●	●						●	●	●
12.	Rights of indigenous people	●	●	●						●	●	●
indicator	CSR key theme IV – Ethical business practices											
13.	Community	●	●	●						●	●	●
14.	Corruption	●	●	●						●	●	●
15.	Public policy	●	●	●						●	●	●
16.	Competition obstruction behaviour	●	●	●						●	●	●
17.	Compliance	●	●	●						●	●	●
indicator	CSR key theme V – Consumer affairs											
18.	Consumer health and safety	●	●	●						●	●	●
19.	Labelling of products and services	●	●	●						●	●	●
20.	Marketing communication	●	●	●						●	●	●
21.	Customer privacy	●	●	●						●	●	●
22.	Compliance	●	●	●						●	●	●



					Level 5, continued		
•	Sustainable development towards next level:	D	C	P	Do	Check	Plan
•	7 CSR key themes of People Planet Profit by the level:				Inventory of sector & legal requirements	Measurement & description of status	Policy for maintaining Level 5
PLANET: 8 indicators		Level 4			Level 5, continued		
indicator	CSR key theme VI – Environment, Materials, energy and emissions						
23.	Materials	•	•	•	•	•	•
24.	Energy	•	•	•	•	•	•
25.	Water	•	•	•	•	•	•
26.	Biodiversity	•	•	•	•	•	•
27.	Emissions, wastewater and residual waste	•	•	•	•	•	•
28.	Products and services	•	•	•	•	•	•
29.	Compliance	•	•	•	•	•	•
30.	Transport	•	•	•	•	•	•
PROFIT: 3 indicators		Level 4			Level 5		
indicator	CSR key theme VII – Community involvement and development						
31.	Direct economic values that are generated and distributed	•	•	•	•	•	•
32.	Positive contribution to local economy and commercial activities	•	•	•	•	•	•
33.	Contribution to economic system	•	•	•	•	•	•
Total CSR indicators for every level:		Level 4			Level 5		
Total required for each level	Total <i>mandatory</i> CSR indicators per column	33	33	33	33	33	33
	Total CSR indicators <i>of choice</i> per column	0	0	0	0	0	0
	Total CSR indicators per column:	33	33	33	33	33	33
	Communication on CSR indicators:			33			33

Comment: Policy shall be developed and implemented for all 33 indicators under People, Planet and Profit on Level 5 in order to attain and maintain Level 5 certification. The company or organisation may revert back to Level 4 or 3.

### 4.5.3 Level 5 stakeholder management requirements

#### 4.5.3.1 Update of inventory

The company or organisation is required to:

to have demonstrably inventoried and updated which stakeholders (by name and activity: see Appendix 1, §1.3.2 stakeholders matrix) can reasonably be expected to be influential or within the sphere of influence of its activities.

#### 4.5.3.2 Classification update

The company or organisation is required to:

demonstrate that it has classified and updated these stakeholders according to Level 5 requirements as to their relevance with regard to influence on the CSR policy necessary to attain (or maintain) Level 5 certification.

#### 4.5.3.3 Update of influence

Level 5 stakeholders represent society in assessing solutions of a specific (or excellent) nature.

The company or organisation is required to demonstrate for every relevant Level 5 stakeholder whether the stakeholder:

- forms part of the own organisation.
- has a direct interest in the economic success of the organisation.
- is directly involved in the success of the implementation, monitoring and adaptation of the policy for sustainable business practices formulated by the organisation.
- has a direct interest in the product or service or in preventing an adverse effect on business activities.



- e. is willing and able to formulate policy, requirements, acceptance conditions, etc. regarding bottlenecks, change and improvement processes within the total chain in direct contact with the organisation.
- f. could represent society in assessing solutions with an excellent character.
- g. is assigned specific authorities and interest/attention (see Appendix 1, §1.3.2 Stakeholders, Figure: Influence).
- h. is communicated with and the manner, frequency and time in which this takes place (once-only communication, participation in task forces, consultation or reporting, etc.).

#### **4.5.3.4 Update linkage to 33 indicators**

The company or organisation must have demonstrably recorded:

to which of the 33 indicators from the Level 5 matrix: 'Plan' column the stakeholders shall be linked since they are expected to have an interest in the company's decisions or activities related to policy and these indicators.

#### **4.5.3.5 Questioning on relevant indicators**

The company or organisation shall demonstrate clearly that the above-mentioned Level 5 stakeholders have been invited and questioned regarding linkage to one or more of these 33 indicators in order to attain and maintain Level 5 certification.

The results of inventory with regard to expectations shall be demonstrable and serve as input for the analysis.

#### **4.5.3.6 Analysis update**

The company or organisation is required to demonstrate that it possesses an updated analysis showing: the relevance (feasible, realistic, urgent, spearhead, time period, etc.) that shall be assigned to the expectations of the above-mentioned stakeholders with regard to the indicator(s) linked to them in order to maintain Level 5 certification.

#### **4.5.3.7 Expectations and policy**

The company or organisation shall demonstrate that it has tailored its short, medium and long-term policy to the updated analysis of expectations.

#### **4.5.3.8 Engagement**

The company or organisation is required to:

demonstrate that it has informed its stakeholders classified under 4.5.3.3 as 'a', 'b', 'c', 'd', 'e' and 'f' regarding the expectations, policy and results necessary for Level 5 certification. This information concerns:

- policy for all 33 mandatory indicators marked with ● from the Level 5 matrix: 'Plan' column, aimed at maintaining Level 5 certification.
- the activities necessary to achieve this.
- instructions and tasks.
- formulation of indicators and performance indicators for determining the progress and/or the effect of these activities.
- the results of the measurement or description of the status for all 33 mandatory indicators marked with ● from the Level 5 matrix: 'Check' column.
- demonstrating that the stakeholders classified under 4.5.3.3 as 'a', 'b', 'c', 'd', 'e', and 'f' has received a positive assessment according to the 'BATNEEC' principle.

#### **4.5.3.9 Communication and sustainability report**

The company or organisation is required to draw up a CSR or Sustainability report according to GRI guidelines and rated at level B+ or higher (not included in certification standard) and have it verified externally.

### **4.5.4 Level 5 General requirements**

***The company or organisation is required to:***

- have a management system certified based on at least two of the following certification standards: ISO 9001, ISO 14001, OHSAS 18001, 22000 or SA 8000. Two valid certificates shall be available.



- draw up a CSR report according to the G3 guideline of the GRI on the B+ level or higher and updated to reflect the state of affairs at the end of the period for which an account has been given. Demonstrate that the CSR report has been successfully verified externally in accordance with GRI guidelines at the B+ level or higher. The results with regard to the 33 mandatory ● indicators related to the CSR key themes from the Level 5 matrix: 'Check' column, shall be:
  - transparently recorded.
  - assessed.
  - in accordance with the values/results established for Level 5.
  - if necessary, accompanied by information on corrective actions.

In accordance with requirement 4.5.5, the policy, indicators, measurement methods, etc. shall be described in order to maintain Level 5 certification.

The CSR report and results regarding all 33 indicators shall be communicated to stakeholders in a demonstrable manner. The externally verified CSR report shall be publicly available.

## **4.5.5 Level 5 sector-specific requirements**

### **4.5.5.1 Legal requirements**

The company or organisation is required to carry out the following for the indicators from the Level 5 matrix: 'Do' column, marked with ●:

- Update its inventory of relevant legal requirements, protocols, permits, verification marks, product labels, certificates, etc.
- Have in its possession an up-to-date archive of the corresponding documents.

### **4.5.5.2 Private law and stakeholder requirements**

The company or organisation is required to carry out the following for all of the 33 mandatory indicators marked with ● from the Level 5 matrix: 'Plan' column, per indicator:

- formulated the short-term policy aimed at maintaining Level 5 certification.
- determined whether this policy shall be documented as part of CSR documents.
- determined which certificates, verification marks, labels, reports, product information, etc. are required to obtain Level 5 certification.
- determined which measurement methods and/or monitoring tools are required.
- determined when and which measurements and/or descriptions shall be carried out and/or formulated.

And demonstrate that it has taken action for each indicator with regard to:

- gathering data on policy implementation and the corresponding performance.
- assessing the suitability of the selected key and/or performance indicators and measurement methods.
- taking corrective actions where needed.

And that it has:

- Attained the certificates, verification marks, labels, reports, product information, etc. for the indicators from the Level 5 matrix: 'Do' column marked with ●.

Any criteria for sustainable purchases that apply to the processes, services or products of the company or organisation shall be fulfilled.



## 5 CSR Management System Certification Audits

### 5.1 General

This chapter establishes the agreements on the issuance of CSR certification by the registered Certification Bodies.

### 5.2 Certification Body

Certification Bodies (CB) entitled to issue CSR certification in accordance with this certification standard are registered on the website [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl). These Bodies report their findings anonymously to the CSR Committee of Experts annually.

The CB is required to sign a CSR certification agreement with the system managers in order to use the CSR certification standard, take part in the Committee of Experts and use the website [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl). The CB listings on the website include contact information and an accreditation statement for ISO/IEC 17021 that is relevant and valid for the CB, requiring the mandatory certification scopes of ISO 9001 and ISO 14001 and at least OHSAS 18001 or SA 8000.

### 5.3 Auditor and decision-maker

The individuals involved in certification are as follows:

- Auditors: responsible for conducting the CSR certification audit, evaluating the results, drawing up an audit report, providing recommendations for CSR certification and carrying out the annual follow-up visits.
- Decision-maker/reviewer: responsible for taking decisions on the issuance and continuation of CSR certification and the relevant level.

### 5.4 Qualification requirements

The qualified CSR auditor and reviewer are employees of a Certification Body that is registered on the website [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl). The CSR auditor may be brought in from elsewhere, whereas the CSR reviewer shall be an employee of this Certification Body. The CSR auditor shall be qualified for conducting audits in accordance with the CSR Performance Ladder and the Certification Body shall be able to demonstrate this.

#### 5.4.1 CSR auditor requirements:

The following minimum qualification requirements apply to CSR auditors:

- higher vocational education;
- 3 years of experience with management certification under accreditation;
- qualified Lead Auditor for ISO 9001, ISO 14001, OHSAS 18001, ISO 22000 or SA 8000.
- relevant knowledge of the sector in which the company or organisation being certified operates (sector qualification).
- CSR training based on the CSR reader that covers the CSR Performance Ladder certification standard for CSR and 33 indicators. This training is provided by the scheme owner.
- A development programme if more knowledge is required in connection with the 33 indicators relevant to the certification standard.

#### 5.4.2 CSR reviewer requirements:

Minimum requirements for the reviewer of the CSR audit report:

- higher vocational education.
- qualified Lead Auditor for ISO 9001, ISO 14001, OHSAS 18001, ISO 22000 or SA 8000.
- 3 years of demonstrable experience as Lead Auditor for management system certification.
- knowledge of the CSR Performance Ladder certification standard for CSR.

### 5.5 Scope of audit

Chapters 3 and 4 covered the scope of the certification audit and a matrix per Level 1 to 5 of the CSR Performance Ladder is provided in Chapter 4.



## 5.6 Frequency of external management system audits

At introducing the CSR Performance Ladder certification standard the auditing frequency at certified companies is set per Level and results in an annual audit based on random sampling. This is carried out at 1 location (see Certification audit and time on task below).

## 5.7 Certification audit and time on task

These are guidelines with a minimum number of working days for a single location. In other cases, the IAF guidelines for time on task are also used for a group of companies or organisations or if several locations share the same CSR management system.

*Audit and time schedule for CSR Performance Ladder from Entry Level to General attainable level .*

 <b>CSR Performance Ladder, Certification Standard</b>	<b>&gt;&gt; Breakdown of CSR indicators by the level in ascending order &gt;</b>								
	<b>&gt;&gt;&gt; General attainable level for the sector: Level 3 &gt;&gt;&gt;</b>			<b>Entry Level 2</b>			<b>Level 3</b>		
CHARACTERISTICS by the level:	<b>Entry Level 1</b>			<b>Entry Level 2</b>			<b>Level 3</b>		
	Certificate valid for 1 year			Certificate valid for 1 year			Certificate valid for 3 years		
CSR-related scope of activities and business unit(s):	Board statement	●		Board statement	●		Board statement	●	
Stakeholder management of:	Direct stakeholders	●		Directly involved in implementation:	●		Indirectly involved and sector:	●	
7 CSR key themes and 33 indicators for People Planet Profit by the level:	Do	Check	Plan	Do	Check	Plan	Do	Check	Plan
	Inventory of sector & legal requirements	Measurement & description of status	Policy for attaining Level 3	Inventory of sector & legal requirements	Measurement & description of status	Policy for attaining Level 3	Inventory of sector & legal requirements	Measurement & description of status	Policy for maintaining Level 3
Time on task for CSR audit and planning:	<b>Level 1</b>			<b>Level 2</b>			<b>Level 3</b>		
<b>Phase 1: System set-up, discussion of CSR certification framework and audit schedule</b>	<b>1/2 working day</b>			<b>1/2 working day</b>			<b>1/2 working day</b>		
On-site determination of status and audit planning:	Indicators, level selection, reporting			Indicators, level selection, reporting			Indicators, level selection, reporting		
Phase 1 audit reporting:	<b>1/2 working day</b>			<b>1/2 working day</b>			<b>1/2 working day</b>		
<b>Phase 2: CSR certification audit by the level:</b>	<b>2 working days</b>			<b>3 working days</b>			<b>4 working days</b>		
Evaluation of stakeholder management and CSR indicators:	33	13	11	33	22	22	33	33	33
Phase 2 audit reporting:	<b>1 working day</b>			<b>1 working day</b>			<b>1 working day</b>		
<b>Phase 3: (optional) Preview of CSR development:</b>	1 working day for extra indicators for Level 2			1 working day for extra indicators for Level 3			1 working day for extra indicators for Level 4		
Evaluation of stakeholder management and CSR indicators for current certification level:	0	+ 9	+ 11	0	+ 11	+ 11	11	11	11
Phase 3 audit reporting:	<b>1/2 working day</b>			<b>1/2 working day</b>			<b>1/2 working day</b>		
<b>Annual follow-up: Evaluation of CSR development</b>	N/A			N/A			<b>1 working day</b>		
Evaluation of stakeholder management and CSR indicators:	N/A	N/A	N/A	N/A	N/A	N/A	11	11	11
Annual follow-up audit reporting:	N/A			N/A			<b>1/2 working day</b>		
<b>Total for Phases 1 and 2 when starting on Level X:</b>	<b>4 working days initially</b>			<b>5 working days initially</b>			<b>6 working days initially</b>		
Optional reduction in Phase 2 if coming from next level certificate	0			-1 working day			-2 working days		
Task applies to one location only; multiple locations require a relevant adaptation of time on task									



Audit and time schedule for CSR Performance Ladder from General attainable level to Specific Level.

 <b>CSR Performance Ladder, Certification Standard</b>		<b>&gt;&gt; Breakdown of CSR Indicators by the level in ascending order &gt;&gt;</b>					
		<b>&gt;&gt;&gt; Specific Levels &lt;&lt;&lt;</b>					
		<b>Level 4</b>			<b>Level 5</b>		
CHARACTERISTICS by the level:		Certificate valid for 3 years			Certificate valid for 3 years		
CSR-related scope of activities and business unit(s):	Board statement	●		Board statement	●		
Stakeholder management of:	Representative for still unresolved CSR issues in the	●		Representative of society:	●		
7 CSR key themes and 33 indicators for People Planet Profit by the level:	Do	Check	Plan	Do	Check	Plan	
	Inventory of sector & legal requirements	Measurement & description of status	Policy for maintaining Level 4 or attaining Level 5	Inventory of sector & legal requirements	Measurement & description of status	Policy for maintaining Level 5	
Time on task for CSR audit and planning:		Level 4			Level 5		
<div style="background-color: yellow; padding: 5px;">           Phase 1: System set-up, discussion of CSR certification framework and audit schedule            On-site determination of status and audit planning:            Phase 1 audit reporting:            Phase 2: CSR certification audit by the level:            Evaluation of stakeholder management and CSR indicators:            Phase 2 audit reporting:            Phase 3: (optional) Preview of CSR development:            Evaluation of stakeholder management and CSR indicators for current certification level:            Phase 3 audit reporting:            Annual follow-up: Evaluation of CSR development            Evaluation of stakeholder management and CSR indicators:            Annual follow-up audit reporting:  <b>Total for Phases 1 and 2 when starting on Level X:</b>            Optional reduction in Phase 2 if comming from next level certificate         </div>	1/2 working day			1/2 working day			
	Indicators, level selection, reporting			Indicators, level selection, reporting			
	1/2 working day			1/2 working day			
	4 working days			4 working days			
	33	33	33	33	33	33	
	1 working day			1 working day			
	1 working day for extra indicators for Level 5			N/A			
	11	11	11				
	1/2 working day			1/2 working day			
	1 working day			1 working day			
	11	11	11	11	11	11	
	1/2 working day			1/2 working day			
	6 working days Initially			6 working days Initially			
	-2 working days			-2 working days			
note:	Task applies to one location only; multiple locations require a relevant adaptation of time on task						



- The above CSR Performance Ladder charts show the following information for the certification audit for every level.
- Phase 1 audit: evaluation of the scope and set-up of the CSR management system (Chapter 3) and formulation of the audit plan and impetus for the audit report.
  - Phase 2 audit: initial certification audit for a relevant level (Chapter 4), entailing an audit of the CSR management system in practice and an evaluation of stakeholder management and CSR indicators.
  - Phase 3 audit (preview): optional and can be linked to Phase 2 or annual follow-up audit. Phase 3 serves as a preliminary inquiry into stakeholder management and/or CSR indicators for a higher level. No certification rights may be derived from it. The results of Phase 3 are stated separately in the audit report and serve to provide an overview of the current status.
  - Annual follow-up audits are conducted for Levels 3, 4 and 5 only. The status of the relevant level and development of CSR management system, stakeholder management and CSR indicators are reviewed based on a random sampling taken on a specific date.

Recertification (after a period of three years) on a relevant level is only possible for Levels 3, 4 and 5. The time spent on recertification corresponds to a Phase 2 audit. See the Recertification section below.

### **5.8 Audit report requirements**

As a minimum, the CSR audit report shall state the results of the requirements given in Chapters 3 and 4 and state the level of the CSR Performance Ladder on which the audit was conducted. Management system requirements and recorded results are reported according management system certification, equivalent to ISO 9001. CSR key themes and indicators are registered for the relevant level in accordance with a specific format, stating the results and depth of the audit.

Failure to demonstrate compliance with the requirements or that compliance is not yet possible by the company or organisation is stated separately in the audit report. Every CSR audit report shall contain a conclusion on the status with regard to the CSR Performance Ladder by the CSR auditor. The CSR audit report shall be submitted to the director of the company or organisation by the CB within a reasonable amount of time.

The CSR audit report is inextricably linked to the CSR certificate as the substantiation of the level on the CSR Performance Ladder. The CSR audit report is confidential and does not have the status in and of itself to demonstrate to third parties that the company or organisation meets the requirements of the CSR Performance Ladder.

### **5.9 CSR Management System certification recommendation**

The CSR management system is required to meet the minimum management system requirements and the requirements on stakeholder management (Chapter 3) on every level. The audit results can only result in a positive evaluation if, firstly, the management system complies with the requirements and, secondly, the relevant level requirements are met with regard to:

- stakeholder management on the relevant level (Chapter 4).
- all mandatory *and* optional indicators for the relevant level (Chapter 4).

If the audit results are positive, the relevant level (which may be lower) is stated in the conclusion and, if necessary, a recommendation is given for the issuance or change of the level on the CSR certificate.

### **5.10 Decision on CSR Management System certificate**

The decision to issue the CSR certificate by the CB is based on:

- a complete CSR audit report with a positive conclusion for a relevant level and a recommendation for the CSR certificate.
- general mandatory appendices to the audit report, such as:
  - statement from the director on the activities and business units, if possible, accompanied by a copy of the (legal) organisational structure from the annual financial auditor report.
- mandatory appendices to the audit report for the specific level, such as:



- Level 5: copy of complete CSR report showing that the minimum GRI B+ requirements have been met and verified.
- The current level and any changes on the CSR Performance Ladder.

The CSR certificate issued by the CB for Entry Levels 1 and 2 are valid for one year and reported by the CB on the website for the CSR Committee of Experts in formation. Level 1 and Level 2 are valid for one year and no surveillance audits are conducted for these levels, and mandatory development to the next Level applies. Certificates Level 1 and Level 2 are withdrawn by the CB after 1 year, with no possibility of renewal at this same Level, and are registered on the website [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl) as history – expired. The certification statement on this website for Entry Levels 1 and 2 can mean that the company or organisation is still active on the CSR Performance Ladder for up to 18 months after the date of issuance and that the company or organisation is working towards attaining the next level of certification.

The CSR certificate issued by the CB for the General attainable level 3 and specific Levels 4 and 5 is valid for three years and registered by the CB on the website [www.mvoprestatieladder.nl](http://www.mvoprestatieladder.nl). The registration of the CSR Performance Ladder certificate on this website for Levels 3, 4 and 5 may be valid for up to three years after the date of issuance.

### 5.11 Validity of CSR Performance Ladder certification

The CSR certificate is an objective evidence of the extent to which the company or organisation has a management system in place for Corporate Social Responsibility practices, in which stakeholder requirements and expectations are managed based on results. CSR certification is based on an objective and current audit report with a positive conclusion and states the level attained and an objective and positive certification assessment. The validity of the CSR certificate can always be obtained from the Certification Body that issued the certificate.

A valid CSR certificate in accordance with the CSR Performance Ladder certification standard for Corporate Social Responsibility is issued by a Certification Body registered on the website [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl).

The company or organisation and its activities and business unit(s) stated on the CSR certificate is personally responsible for the correct use and reporting on the validity and level on the CSR Performance Ladder.

### 5.12 Certificate statements

The CSR certificate shall state the activities and business unit(s), together with the business registration number and contact details for the branch location(s) that use the CSR management system. This statement shall include the following words: 'System', 'CSR Performance Ladder certification standard for Corporate Social Responsibility' and the name of the registered CB (name of institution). The certificate may also state that: ISO 26000 is not a management system standard and not intended, or appropriate for certification purposes. *The CSR Performance Ladder, Management System Requirements and Certification Standard are appropriate for certification.*

If the audit results are positive, the level of the CSR Performance Ladder attained will also be stated: *Entry Level 1 or Starting Level 2; General attainable level 3; Specific Level 4 or Specific Level 5.*

The date of the first issuance, change dates and expiration dates shall be included. The CSR certificate states: *This CSR certificate is registered on the website [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl).* The following chart with caption shall be shown on the CSR certificate (see examples in Appendix 3).

 Certification Standard, CSR Performance Ladder	>> Breakdown of CSR indicators deepens by ascending the level >>				
	>> General attainable for the sector: Level 3 >>			>> Specific Levels >>	
	Entry Level 1	Entry Level 2	Level 3	Level 4	Level 5
	1-year certificate	1-year certificate	3-year certificate	3-year certificate	3-year certificate

*The CSR Performance Ladder consists of 5 levels: Entry Levels 1 and 2, General attainable level 3 and Specific, Distinctive Levels 4 and 5.*



### 5.13 **Recertification**

The possibility to recertify the CSR management system for a period of three years only applies to Levels 3, 4 and 5. The recertification process is equivalent to a Phase 2 audit and serves to establish or reassess the level. Developments in the sector may result in a generalisation of solutions for CSR indicators that were specific and uncommon in the past. Recertification is aimed at auditing the effectiveness of stakeholder management, adapting CSR policy and goals based on results and achieving this with the company or organisation's management system.

### 5.14 **Non-compliance and unsatisfactory results**

The management system for CSR shall meet the minimum requirements for the management system and stakeholder management (Chapter 3) on the relevant level. Points of non-compliance with the standard requirements are always critical and shall be resolved within three months. If, after critical points of non-compliance have been identified, the management system is unable to meet the requirements, this will result in a negative decision. A change may be made for Levels 5 and 4 if compliance applies to a lower level. Otherwise, as with Level 3, the CSR certification will expire.

#### 5.14.1 **Level non-compliance**

Failure to comply with the level requirements (Chapter 4), stakeholder management or CSR indicators requirements, non-compliance may arise for the Specific Levels 4 and 5 and may result in the company or organisation attaining certification on a lower level. With this type of non-compliance, the company or organisation is not in conflict with social business practices or critical points of non-compliance that could result in certification cancellation. However, performance in the area of CSR no longer surpasses the industry average and stakeholder management and indicator requirements can only be fulfilled on a lower level.

#### 5.14.2 **Critical non-compliance**

Non-compliance with management system requirements or failure to meet CSR social interest indicators for the relevant level shall be stated in the audit report as critical non-compliance. An additional audit of measures taken shall be carried out within three months of identifying critical non-compliance and the findings and conclusion are then added to the audit report.



## Appendix 1 Explanation of CSR Performance Ladder

### 1.1 Introduction

**Corporate Social Responsibility (CSR)** is a theme of critical importance that has justifiably attracted worldwide attention. A group of companies has already implemented a number of changes in their business operations in order to integrate sustainable business practices as part of corporate social responsibility. In the Netherlands, the central government has taken the initiative as a government organisation to advocate sustainable business practices. Since early 2010, the government has pursued a policy oriented towards gradually working towards making 100% sustainable purchases. Companies and organisations that work with or for the government will be required to fulfil the “**sustainable purchases criteria**”.

Companies and organisations have the opportunity, either voluntarily or stimulated by customers or other interested parties, to demonstrate that they continuously fulfil the generally accepted requirements for CSR. Demonstrable and effective sustainability practices have rapidly been implemented not only in the Netherlands, but also in neighbouring countries. Companies and organisations can draw from a wide range of information and instruments that are made available to the public on websites from a number of organisations (most specifically AgentschapNL and MVO-Nederland in the Netherlands) for purposes of Corporate Social Responsibility and sustainability practices. In addition, a number of evaluation methods and criteria are also available for specific sub-aspects of socially responsible business practices. **The CSR Performance Ladder certification standard** concretises Corporate Social Responsibility, brings together sub-aspects and encourages management based on a balance between People, Planet and Profit (Prosperity).

ISO 26000 is not a management system standard and not intended or appropriate for certification purposes. The CSR Performance Ladder, Management System Requirements and Certification Standard are appropriate for certification.

The CSR Performance Ladder certification standard for Corporate Social Responsibility is aimed at integrating the accepted points of departure for sustainable business practices, making the characteristics of sustainable development transparent and verifiable in the management system, and demonstrably and objectively determining the relative status of the management system for CSR. By attaining CSR management system certification, the company or organisation is rated on one of the 5 Levels of the CSR Performance Ladder. The working methods for an objective audit by the Certification Body and the requirements to implement sustainable development and Corporate Social Responsibility in the company or organisation are included in this certification standard. The CSR Performance Ladder distinguishes between the general set of requirements and the sector or branch-specific set of requirements.

The CSR management system requirements fall under the general set of requirements, which also includes the set of requirements that companies and organisations shall meet consistently according to this certification standard and that shall be an integral part of company or organisation business operations. The sector-specific requirements entail the system of requirements that shall be specifically met by companies and organisations according to this certification standard. This includes the certification standards and criteria tailored to the relevant sector and that often directly affect the core business of the company or organisation. The stakeholders play a major role in tailoring the company or organisation's activities to social interests. The management of stakeholder engagement and expectations is a primary component of the CSR Performance Ladder. The degree to which this engagement is achieved, communication with and effectively dealing with the expectations of stakeholders are described for every level of the CSR Performance Ladder. Companies and organisations that choose to attain certification according to this certification standard conform to the CSR Performance Ladder certification standard for Corporate Social Responsibility.



## 1.2 Area of application of certification standard

Companies and organisations that aim to start without any previous history or have already reached an advanced stage in the process of implementing socially responsible business practices can demonstrate the extent of this implementation with this certification standard. Companies and organisations shall make CSR an integral part of their business operations, as inspiringly phrased in the ISO 26000 guidance standard. The process of sustainable business practices is governed by and the responsibility of management and will be able to develop further under the influence of stakeholders.

The CSR Performance Ladder certification standard for assessing management systems for Corporate Social Responsibility is suitable for evaluating development at the relevant depth. This certification standard is inspired by the international ISO 26000 standard and its 7 CSR key themes, the management concept of People, Planet and Profit, the AA1000 standard for interaction with stakeholders and reporting guidelines with reference to the Global Reporting Initiative (GRI). In this certification standard, Corporate Social Responsibility is divided into five assessment levels, by which Level 3 is attained by way of Levels 1 and 2 and is based on the conventional development of the 7 CSR key themes by the sector and stakeholders. Further development is possible from Level 3 to Levels 4 and 5 by means of the specific and distinctive development of the 7 CSR key themes. Appendix 1: Explanation of Certification Standard is aimed at providing support and inspiration for companies or organisations working towards socially responsible business practices. The requirements for the management system are given in Chapters 3 and 4 (by level) and for certification in Chapter 5.

## 1.3 CSR key themes (ISO 26000), stakeholders (AA1000), reporting (GRI)

### 1.3.1 *Draft ISO/DIS 26000*

The international ISO/DIS 26000 standard was developed to meet the need for a uniform understanding of sustainable business practices and social responsibility, with a description of key themes and practical instructions. The ISO/DIS 26000 draft is NOT a certification standard.

### 1.3.2 *AA 1000 guidelines for stakeholder engagement*

The effective implementation of socially responsible business practices with a relevant contribution to society can only be obtained by identifying, involving and carrying out discussions with stakeholders who:

- Suffer significant consequences from the activities/products/services of the company or organisation.
- Develop activities that can be expected to influence the sustainability strategy of the company or organisation to some degree.

Socially responsible business practices cannot be achieved if norms and values embedded in society are not respected.

### **Principle**

The company or organisation and its stakeholders is expected to undergo a continuous learning process in which a higher degree of account rendering is pursued.

### 1.3.3 *Stakeholder management in the CSR Performance Ladder*

The above principle is concretised in the CSR Performance Ladder certification standard, by which stakeholder management requirements are made for every level and development takes place in the composition, influence and significance of stakeholders:



 CSR Performance Ladder, Certification Standard	>> Breakdown of CSR indicators by the level in ascending order >>					
	>>> General attainable level for the sector: Level 3 >>>				Level 3	
	Entry Level 1		Entry Level 2		Certificate valid for 3 years	
CHARACTERISTICS by the level:	Certificate valid for 1 year		Certificate valid for 1 year		Certificate valid for 3 years	
CSR-related scope of activities and business unit(s):	Board statement	●	Board statement	●	Board statement	●
Coverage of the system:	Oriented towards organisation itself:	●	Oriented towards organisation itself:	●	Sector-related:	●
Stakeholder engagement:	Direct stakeholders:	●	Directly involved in implementation:	●	Indirectly involved and sector:	●
Stakeholder management steps:	Level 1		Level 2		Level 3	
	1	Inventory of all stakeholders	Updating list of all stakeholders		Updating list of all stakeholders	
	2	Classification of stakeholders for Levels 1, 2 and 3	Updating classification of stakeholders for Levels 2 and 3		Updating classification of stakeholders for Levels 3 (and 4)	
	3	Analysis of stakeholders in terms of importance and sphere of influence	Updating analysis of stakeholders in terms of importance and sphere of influence		Updating analysis of stakeholders in terms of importance and sphere of influence	
	4		Linking stakeholders to 33 indicators		Updating linkage of stakeholders to 33 indicators	
	5		Inviting and questioning stakeholders on relevant indicators		Inviting and questioning stakeholders on relevant indicators	
	6		Analysis of expectations for every group of stakeholders		Updating analysis of whether or not stakeholder expectations have been met	
	7		Tailoring policy to the analysis of expectations		Tailoring policy to updated analysis of expectations	
	8	Demonstrably informing stakeholders of their relevance	Providing demonstrable feedback to stakeholders on expectations and policy in order to attain Level 3		Providing demonstrable feedback to stakeholders on expectations, policy and results on Level 3	
	9	No restrictions on method of communication to stakeholders	No restrictions on method of communication to stakeholders		No restrictions on method of communication to stakeholders	

*Development towards the General attainable level : Level 3*

### Entry Level 1:

Stakeholders are an integral part of the company or organisation or have a direct interest in the economic success of the company or organisation.

### Entry Level 2:

Stakeholders are directly involved in the success of the implementation, monitoring and adaptation of the policy for sustainable business practices formulated by the company or organisation.

### General attainable level 3

Stakeholders have a direct interest in the product or service or in preventing a negative effect on the execution of activities by the company or organisation.

*Sustainable development on Specific Levels 4 and 5:*

 CSR Performance Ladder, Certification Standard	>> Breakdown of CSR indicators by the level in ascending order >>					
	>>> Specific Levels <<<				Level 5	
	Level 4		Level 5		Certificate valid for 3 years	
CHARACTERISTICS by the level:	Certificate valid for 3 years		Certificate valid for 3 years		Certificate valid for 3 years	
CSR-related scope of activities and business unit(s):	Board statement	●	Board statement	●	Board statement	●
Coverage of the system:	Chain-related:	●	Society-related:	●	Society-related:	●
Stakeholder engagement:	Representative for still unresolved CSR issues in the chain:	●	Representative of society:	●	Representative of society:	●
Stakeholder management steps:	Level 4		Level 5		Certificate valid for 3 years	
	1	Updating list of all stakeholders		Updating list of all stakeholders		
	2	Updating classification of stakeholders for Levels 4 (and 5)		Updating classification of stakeholders for Level 5		
	3	Updating analysis of stakeholders in terms of importance and sphere of influence		Updating analysis of stakeholders in terms of importance and sphere of influence		
	4	Updating linkage of stakeholders to 33 indicators		Updating linkage of stakeholders to 33 indicators		
	5	Inviting and questioning stakeholders on relevant indicators either to maintain Level 4 or attain Level 5		Inviting and questioning representative stakeholders on the relevant indicators to maintain Level 5		
	6	Updating analysis of whether or not stakeholder expectations have been met		Updating analysis of whether or not stakeholder expectations have been met		
	7	Tailoring policy to updated analysis of expectations		Tailoring policy to updated analysis of expectations		
	8	Providing demonstrable feedback to stakeholders on expectations, policy and results on Level 4		Providing demonstrable feedback to stakeholders on expectations, policy and results on Level 5		
	9	No restrictions on method of communication to stakeholders		Obtaining verification of CSR report in line with GRI level B guidelines (verification falls outside scope of CSR)		



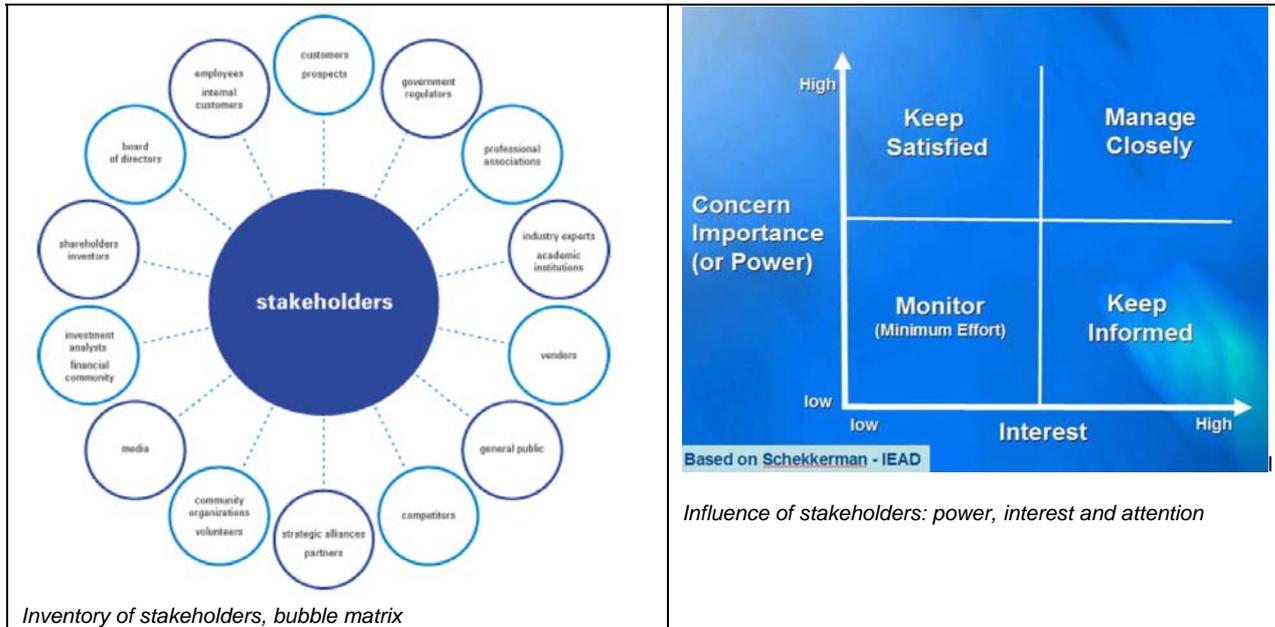
**Specific Level 4:**

Stakeholders are willing and able to formulate policy, requirements and acceptance conditions regarding bottlenecks and change and improvement processes in direct contact with the company or organisation.

**Specific Level 5:**

Stakeholders represent society in assessing solutions of a specific (or excellent) nature.

*The layout and listing of stakeholder influence and importance is defined and made a requirement for every level:*



**1.3.4 GRI guidelines for sustainability reporting**

The Global Reporting Initiative (GRI) has developed an internationally applicable framework for sustainability reporting. These guidelines provide the possibility to report on the CSR key themes from the draft ISO/DIS 26000 standard. This reporting framework is only a requirement on Level 5 of the CSR Performance Ladder.

Sustainability reporting according to GRI guidelines can only be verified by specialised and qualified Certification Bodies. GRI verification does not form part of the CSR certification audit for the CSR Performance Ladder certification standard.

**1.4 CSR Performance Ladder, classification into 5 levels**

The structure and development of this certification standard is summarised briefly under 'CSR Performance Ladder.' 'Performance' refers to the manner and depth of the company or organisation's demonstrable sustainability development. The company or organisation itself determines the level on which it initiates the CSR certification audit. During the audit for CSR certification, an objective assessment is made of which of the 5 levels of the CSR Performance Ladder applies.

Each of the levels on the CSR Performance Ladder requires a specific form of stakeholder management and a certain depth in the development of the CSR indicators. This certification standard uses a classification of 7 CSR key themes for all 5 levels under which 33 CSR indicators are classified under the concept of People, Planet and Profit (Prosperity). The CSR indicators are derived and form part of the company or organisation's system of management. Management system requirements can be objectified based on (non-normative) certification standards. For the General attainable level 3, the company or organisation is required to have a management



system that is currently certified for one of the aspects of ISO 9001, ISO 14001, OHSAS 18001, ISO 22000 or SA 8000. On Level 5, a minimum of two of these aspects is required. Product certificates, verification marks, labels, test reports and licences can also contribute to demonstrating compliance with CSR indicators.

The CSR Performance Ladder consists of Entry Levels 1 or 2 and the General attainable level 3. The specific and distinctive sector levels are attained with Level 4 or 5 certification. The CSR certification audit is aimed at determining whether all requirements for the relevant level of the CSR Performance Ladder certification standard are met. This is explained below.

#### **1.4.1 From Level 1 to 3: general sector, consultation with stakeholders**

A company or organisation that aims to develop from Level 1 (2) to Level 3 or has been assessed at Level 3 is expected to have reached a depth that is known and feasible (see definitions of 'due care' and 'due diligence') for all similar companies or organisations within the sector.

Entry Level 1: To attain CSR Level 1 certification, the company or organisation shall first undergo a period of preparation in which the principles of socially responsible business practices are translated into a strategy, goals and indicators tailored to the company or organisation. The policy is aimed at achieving CSR Level 3 certification. The CSR Level 1 certificate is valid for one year, after which it expires. Renewal of Level 1 certification is not possible. During the year of Level 1 CSR certification, Level 2 is expected to be achieved and certification obtained.

Entry Level 2: To attain CSR Level 2 certification, the company or organisation shall first undergo a period in which the strategy, goals and indicators are put into practice and continuously improved, the goal of which is to work towards Level 3 certification. The company or organisation is required to determine whether the goals have led to the intended results and whether the indicators applied have yielded suitable operational control information for the processes. The CSR Level 2 certificate is valid for one year, after which it expires. Renewal of Level 2 certification is not possible. During the year of Level 2 CSR certification, Level 3 is expected to be achieved and certification obtained.

Level 3: To attain CSR Level 3 certification, the company or organisation shall first undergo a period during which it works towards mastering the principles of sustainable business practices in alignment with its stakeholders and applying the indicators on a social level considered to be known and feasible for the company or organisation. The CSR Level 3 certificate is valid for three years. An audit is carried out annually based on random sampling and renewal is possible once every three years. If the policy is aimed at distinguishing the company from the general sector, Specific Levels 4 and 5 are relevant.

#### **1.4.2 Levels 4 and 5: specific, consultation with stakeholders, BATNEEC principle**

Levels 4 and 5 entail a distinction with regard to the companies and organisations that represent the General attainable level 3 on the CSR Performance Ladder. In addition to goals and performance related to common socially accepted principles, product standards, etc., the goals and performance are formulated in consultation with stakeholders as well as with parties outside the sector. Chapter 5 of the ISO 26000 standard provides instructions in this regard.

Level 4: To attain CSR Level 4 certification, the company or organisation shall first undergo a period during which the stakeholder-related goals and performance obligations are integrated into the process of sustainable business practices. A Level 4 CSR-certified company or organisation is required to obtain recertification on CSR Level 4 once every three years. If this time limit is not feasible, the company or organisation is eligible to revert back to Level 3. This will also be the case if the entire sector has developed further, thereby shifting the requirements for Levels 3 and 4. There is also the possibility to work towards attaining Level 5 certification.

Level 5: To attain CSR Level 5 certification, the company or organisation shall first undergo a period in which it implements techniques and resources that can still be acquired at an acceptable price in order to optimise its socially responsible business practices and that it surpasses an excellent or specific level. On Level 5, the company or organisation has made an exceptional effort in terms of Corporate Social Responsibility that results in it surpassing similar companies or organisations. In order to continue its distinctive role, the Level 5 CSR-certified company or organisation is required to obtain recertification once every three years on CSR Level 5. If this time



period is not attainable for Level 5, it can revert back to Level 4 or, if the entire sector has developed further, Level 3 is an option.

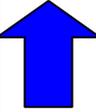
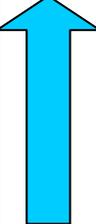
## 1.5 CSR Performance Ladder certification audit

A company or organisation that starts up a CSR process for the first time is expected to achieve General attainable level 3 within two years of attaining Entry Level 1 certification. That is why CSR management system certification for Entry Levels 1 and 2 has a validity duration of one year, after which it expires without the possibility of renewal. The willingness and ability to attain Level 4 and/or 5 certification will be different for every company or organisation and possibly also depending on the sector.

If the certification audit has positive results, the CSR certificate will be issued for the relevant level. Level 3 certification is valid for three years. During the validity period of certification, an audit will be conducted at least once annually by the Certification Body. After three years, a reassessment will take place to determine whether Level 3 certification is still valid and, if desired, whether a higher level can be attained.

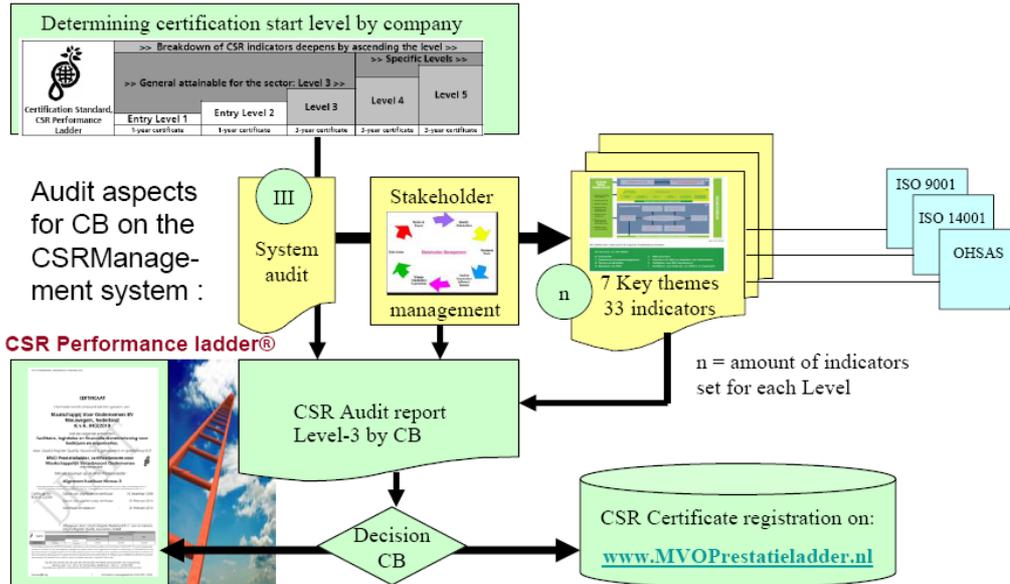
During the validity period of CSR Level 3 certification, preparations can be made to attain Level 4 and/or 5 certification. This is not mandatory, but a voluntary decision to develop further along the CSR Performance Ladder that is taken in alignment with stakeholders. CSR certification on Levels 4 and 5 is also valid for a period of three years, during which an audit is conducted annually based on random sampling. A reassessment of the relevant level takes place once every three years.

Overview of CSR Performance Ladder:

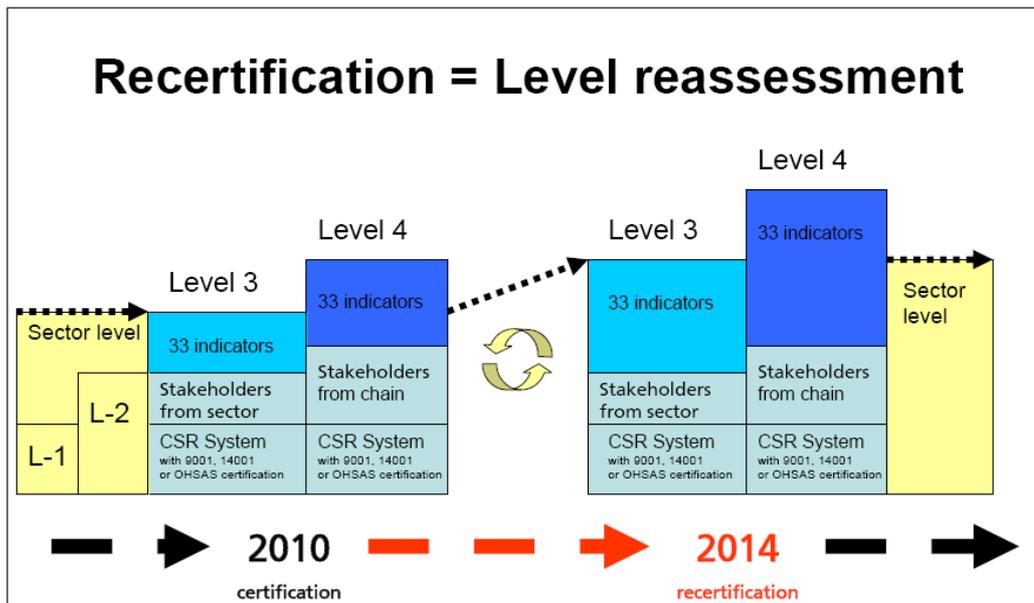
	CSR certificate per level	Validity	Follow-up audit	Reassessment after:
Specific level				
	<b>Specific Level 5 Certificate</b> Based on BATNEEC principle	3 years	Once annually	3 years
	<b>Specific Level 4 Certificate</b> Based on chain responsibility	3 years	Once annually	3 years
General attainable level 3 achieved for business sector				
	<b>General Level 3 Certificate</b> Complies with general attainable level requirements	3 years	Once annually	3 years
	<b>Entry Level 2 Certificate</b> Continuous improvement process has been initiated	1 year	-	-
	<b>Entry Level 1 Certificate</b> Continued improvements/baseline measurement has been carried out	1 year	-	-
The organisation indicates the level on which the audit is carried out. Entry Levels 1 and 2 entail the commitment that Level 3 certification will be pursued.				



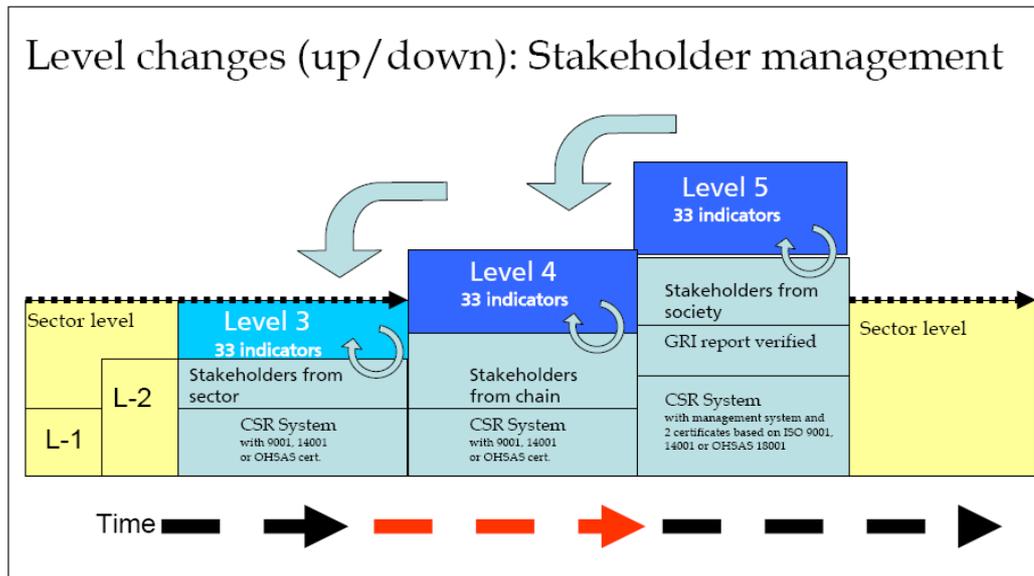
CSR Performance Ladder, certification audit and level determination for certification.



Recertification of CSR Performance Ladder level takes place every three years for Levels 3, 4 and 5.



Level changes on CSR Performance Ladder, the importance of effectively dealing with CSR indicators.





## Appendix 2 Management of CSR Performance Ladder

### 2.1 *Initiators*

The following Certification Bodies have developed the CSR Performance Ladder, Management System Requirements and Certification Standard for Corporate Social Responsibility:

- KIWA Nederland BV
- DNV Certification BV
- LRQA, Lloyd's Register Nederland BV

### 2.2 *Standard owner*

Management of this standard is facilitated by independent parties, included a CSR Committee of Experts, consisting of a chairperson and members that represent stakeholders like the government and various sectors. The website [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl) lists the current management Foundation and composition of the CSR Committee of Experts.

### 2.3 *Management-related tasks*

The standard owner's task is to keep the CSR Performance Ladder certification standard for CSR up to date.

The task of the Committee of Experts is to advise the registered CBs on the CSR Performance Ladder certification standard for CSR regarding the following aspects:

- nature and contents of the certification system
- certification requirements to be applied, taking into consideration the accreditation standard requirements
- frequency, nature and location of audits
- qualification requirements of certification personnel
- use and meaning of the CSR Performance Ladder certificate
- use and meaning of the CSR logo for the CSR Performance Ladder



# Appendix 3 Example CSR Certificates

Certificate



Number	3000	Replaces	--
Issued	2011-	First issue	2011-
Valid until	2014+	Scope	--

**Certificate**  
**Corporate Social Responsibility,**  
**Performance Ladder Level 4**

Kiwa has determined, in accordance with the Corporate Social Responsibility Performance ladder certification standard for Corporate Social Responsibility version 2010, that the system used by

**Example Ltd**

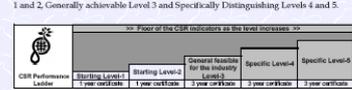
for sustainable management and the application of it in business complies for the following activities within the scope of application:

**Example products**

*[Signature]*  
**Bouk de Meema**  
 Director Kiwa Nederland B.V.

This Corporate Social Responsibility certificate and the Corporate Social Responsibility Performance Ladder are registered on the website [www.kiwa.nl](http://www.kiwa.nl) to find out whether this certificate is still valid.

The Corporate Social Responsibility Performance Ladder consists of 5 levels, Start level 1 and 2, Generally achievable Level 3 and Specifically Distinguishing Levels 4 and 5.



**Concern**

Kiwa Nederland B.V.  
 St. Willebrordstraat 272  
 Postbus 70  
 2200 AB Middelburg  
 Nederland  
 Tel: +31 70 414 44 00  
 Fax: +31 70 414 44 20  
 Email: [info@kiwa.nl](mailto:info@kiwa.nl)  
 www.kiwa.nl



## DET NORSKE VERITAS MANAGEMENT SYSTEM CERTIFICATE

Certificate No. 78310-2010-OTH-NLD

*This is to certify that*

**A. Hak Beheer BV**

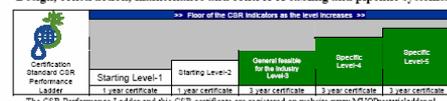
Steenoven 2-6, 4196 HG Tricht, The Netherlands  
 Chamber of Commerce number: 11018154

*has been found to conform to the Management System Standard:*

**CSR Performance Ladder Corporate Social Responsibility version March 2010  
 General feasible Level-3**

*This certificate is valid for the following product or service ranges:*

**Design, construction, maintenance and control of cabling and pipeline systems.**



The CSR Performance Ladder and this CSR certificate are registered on website [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl)

Initial Certification date: 7 July 2010

This Certificate is valid until: 7 July 2013

The audit has been performed under the supervision of:  
**M. van Alphen**  
 Lead Auditor

Place and date:  
**Barendrecht, 16 September 2010**

*for the Accredited Unit:*  
**DET NORSKE VERITAS CERTIFICATION B.V.**  
 THE NETHERLANDS

*[Signature]*  
**A. Zwiers**  
 Management Representative

Lack of fulfilment of conditions as set out in the Certification Agreement may render this Certificate invalid.  
 Det Norske Veritas Classification B.V., Zwolweg 1, 2094 LB Barendrecht, Nederland, TEL: +31 10 2022 000 - www.dnv.com / www.dnv.nl



### CERTIFICATE

Herewith we declare that the managementsystem of:

**Company Stay Reasonable Ltd.**  
**Wageningen, The Netherlands**  
 Chamber of Commerce number: 6703GM20

With the activities:

**Facility – Logistic – and Financial services  
 for companies and organisations**

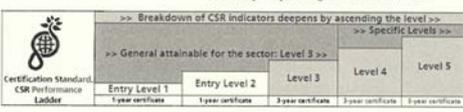
Is evaluated by Lloyd's Register Quality Assurance and complies with:

**CSR Performance ladder General attainable Level 3**

Based on the CSR Performance ladder Certification Standard (revision June 2010) on Corporate Social Responsibility  
 And registered on [www.mvoprestatieladder.nl](http://www.mvoprestatieladder.nl)

Certificate no:	Date of first issue	: 16 December 2009
RQA20112601	Date of issue actual certificate	: 26 Januari 2011
	Certificate due date	: 26 Januari 2011

*[Signature]*  
 Issued by: Lloyd's Register Nederland B.V.



The CSR Performance ladder consists of 5 levels, Entry level 1 and 2, General attainable Level 3 and Specific distinctive Levels 4 and 5. The assessment is based on the CSR Performance ladder certification standard and the certification procedures of Lloyd's Register Nederland B.V. The approach, references, results and conclusions of this assessment are documented in a separate report in which mentioned the results and motivation for the attained Level. We come, within above set boundaries, to this conclusion based on the certification criteria, assessments of involved employees and assessment of data and information. The boundaries set and the delivered data and information (including the certificate) are the full responsibility of the above mentioned company (ies). The attained Level will be set and acknowledged by means of yearly assessments.

On this document the conditions mentioned on the reverse side are mandatory  
 Weena-Zuid 170, 3012 NC Rotterdam, Nederland - KvK nr. 24247948  
 This approval is done in accordance with LRQA audit- and certification procedures and will be subject to audit by LRQA periodically.



### Appendix for the CERTIFICATE of:

**Company Stay Reasonable Ltd.**  
**Wageningen, The Netherlands**  
 Chamber of Commerce number: 6703GM20

**This certificate also applies to the next sites:**

Company site name	Location	Ch. of Commerce	Activities

Certificate no:	Date of first issue	: 16 December 2009
RQA20112601	Date of issue actual certificate	: 26 Januari 2011
	Certificate due date	: 26 Januari 2011

On this document the conditions mentioned on the reverse side are mandatory  
 Weena-Zuid 170, 3012 NC Rotterdam, Nederland - KvK nr. 24247948  
 This approval is done in accordance with LRQA audit- and certification procedures and will be subject to audit by LRQA periodically.

Certification Bodies: KIWA, DNV, LRQA