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CSR Performance ladder  
Part A of A and B



# The CSR Performance Ladder

- Requirements for the CSR management system

## For Corporate Social Responsibility

**Version: 1 December 2013**

English translation March 2014



**A practical application of People, Planet & Profit; see also ISO 26000.**



1	2	3	4	5
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CSR Performance ladder  
Part A of A and B



## The CSR Performance Ladder – Requirements CSR management system and the CSR Performance ladder – Certification requirements

Inspired by

**ISO 26000, AA1000 Stakeholders, GRI Global Reporting Initiative, People-Planet-Profit (Prosperity), Annex SL ISO / IEC 2012 and ISO 17021**



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

The CSR Performance Ladder, management system requirements and Certification requirements are appropriate for certification.

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### Disclaimer

The initiators / scheme owner of the CSR Performance Ladder (Foundation Sustained Responsibility) are not liable for any damage that occurs at the Certification Body or third parties in applying this certification standard. In case of translation issues or questions regarding the exact wording the Dutch original text will prevail.

### 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).

### Helpdesk/Instructions

For questions on the contents and use of the CSR Performance Ladder you can contact the Foundation Sustained Responsibility with [info@mvoprestatieladder.nl](mailto:info@mvoprestatieladder.nl) or contact your Certification Body.

The 2 parts of the CSR Performance Ladder 2013, Part A: Requirements of the CSR management system and Part B: Certification requirements (Corporate Social Responsibility) are set by the Board of the Foundation Sustained Responsibility as advised by the CSR Committee of Experts in 2013.



## Foreword

The CSR management system certificate provides objective evidence of the extent to which the organisation has a management system in place for Corporate Social Responsibility, in which objectives and results with regard to stakeholder requirements and expectations are managed on the basis of indicators. CSR is defined in the International guideline “Guidance on social responsibility” ISO 26000; this guideline is not appropriate for certification purposes, whereas the CSR Performance Ladder is.

Aimed to satisfy the need to make sustainable development concrete, objective and demonstrable on the basis of social engagement and allow certification, the CSR Performance Ladder, in combination with the “People, Planet, Profit” concept, is a practical expression of the ISO 26000. CSR for organisations stands for customisation and development. CSR entails regular consultation with stakeholders, working on achieving objectives, realising results, and implementing improvements. The certification scheme of the CSR Performance Ladder meets these dynamics.

The CSR Performance Ladder standard sets demands to the CSR management system, prioritising stakeholder management, and providing CSR content for indicator management. The results are shared with the stakeholders. The first version of the Performance Ladder, the CSR Performance Ladder, Management system – Requirements and Certification Standard was adopted and published in June 2010 by the Foundation Sustained Responsibility - FSR in Gorinchem, the Netherlands. The requirements established in the standard and the certification requirements are managed by a Committee of Experts that is associated with the Foundation.

The CSR Performance Ladder certification audit is professionally conducted by Certification Bodies that are linked to the Foundation. Various organisations have accepted the challenge of CSR, People, Planet, Profit; at the Dutch National Sustainability Congress in November 2012, the 100th CSR Performance Ladder certificate was issued and published in the public register of certificates [www.mvoprestatieladder.nl](http://www.mvoprestatieladder.nl)

This revised version of the CSR Performance Ladder, which is now made up of a Part A and a Part B, incorporates the experiences of the stakeholders. Its set-up follows the international ISO standards. The implementation and application of version 2013 will be announced in a separate transitional arrangement on the website of the foundation FSR.

The present document is Part A

CSR Performance Ladder version 1 December 2013  
(English translation March 2014)



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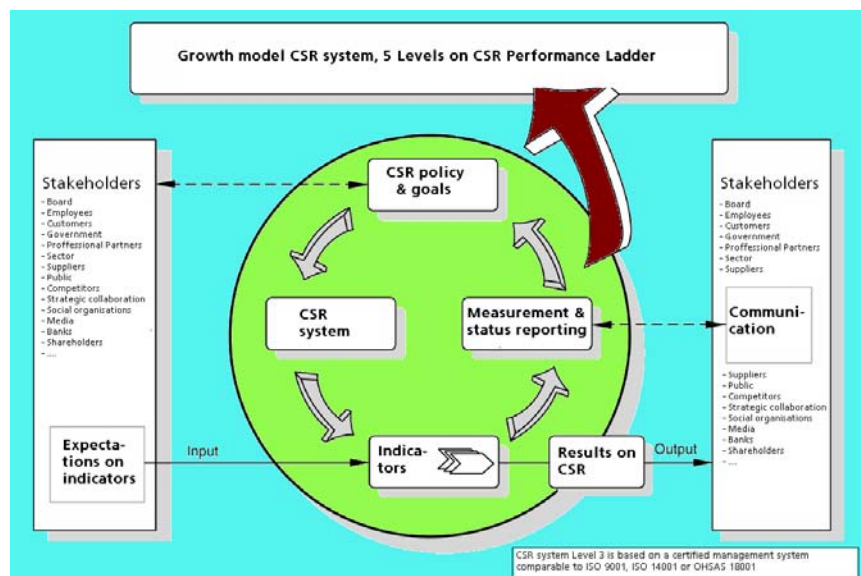
## Introduction

The CSR Performance Ladder certificate, CSR management system provides objective evidence of the extent to which the organisation has a management system in place for Corporate Social Responsibility practises, in which stakeholder requirements and expectations are managed based on results. The CSR Performance Ladder comprises two standard documents:

1. Part A: CSR Performance Ladder – Requirements for a CSR management system. CSR management system; stakeholder management; indicators management; 5 levels of the CSR Performance Ladder. Document in accordance with Annex SL / ISO IEC 2012 (Guide 83) for setting up management system standards.
2. Part B: CSR Performance Ladder – Certification requirements. Everything needed to properly guide the certification of the CSR Performance Ladder, the requirements set for the certification body and for the execution of the certification, requirements for the 5 certification levels and the duration of audits. Document in accordance with ISO 17021 accreditation requirements for management system certification.

This document is Part A.

The standard focuses on the Stakeholders. Stakeholder management means demonstrably managing engagement and expectations, requiring communication and tuning of policy and performance with Stakeholders (see figure).



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

The CSR Performance Ladder has 5 Levels. Levels 1 and 2 are entry levels and prepare for proceeding to Level 3 within the foreseeable future. The build-up from Level 1 to Level 3 consists of increasing the number of indicators and of the types of stakeholders. (See Annex “Build-up Level 1 and 2”). Level 3 includes all 33 indicators and engages the stakeholders up to sector level. The organisation is able to put the sustainable development into practice and exceed the average to move a step up on the CSR Performance Ladder. At Levels 4 and 5 the types of stakeholders are expanded until at Level 5 they represent society as a whole.

The three elements of the CSR management system are:

- management system requirements; the basic principles of Plan, Do, Check, Act are implemented and assured in the organisation and are result orientated;
- identifying, engaging, and questioning stakeholder management as regards indicators; communicating with stakeholders as a recurring activity;



- indicator management; People, Planet & Profit indicators are linked to stakeholders, measuring the status, progress, and realisation; adjusting CSR within the organisation as a recurring activity.

The chapters of this standard follow the “high level structure and text” that was internationally adopted for management systems in Annex SL / ISO IEC 2012 (Guide 83). The chapter set-up is not a guideline for setting up the CSR management system. The contents of the chapters, i.e. the actual requirements of the CSR Performance Ladder, constitute the CSR management system. Part A of the CSR Performance Ladder is a framework of requirements to be implemented by the organisation. The relationship between the requirements in this standard is based on the user’s perspective, e.g. the starter (who opts for certification) or for the management of an implemented system.

- Starter: you are about to implement the CSR Performance Ladder, see Annex “Start CSR management system”;
- Certification: you opt for CSR Performance Ladder certification, see Annex “Term of management actions” and Part B;
- Follow-up: the CSR Performance Ladder is implemented and certified; see Annex “Loop CSR management system”.

The Plan, Do, Check, Act classification set out below is meant for orientation and for positioning the CSR management system within the organisation in accordance with the CSR Performance Ladder. This classification is based on the questions: “What is the objective of the CSR management system?” (See “Scope”) and: “What needs to be managed to develop, pursue, and realise the CSR objectives?”

PLAN: the pre-conditions needed to realise the objective;

- Chapter 4: The “context of the organisation” is defined by making an inventory of external and internal factors such as the CSR indicators and the stakeholders. The context is additionally defined by the scope of the organisation and the implementation and assuring of the CSR management system.
- Chapter 5: CSR is supported by the management, see “leadership and commitment” and the CSR core subject I “Organisational governance”. The CSR policy is set by the senior management. The CSR management system allocates the authority and responsibilities in respect of executing management actions.
- Chapter 6: “Planning”. Planning actions to identify risks and opportunities and to test the CSR policy by implementing stakeholder – indicators management (DO). “Planning” also means planning actions for determining the objectives for the CSR indicators and planning the realisation thereof (DO).
- Chapter 7: Supporting the organisation to be able to achieve the CSR objectives by making means of communication, people and facilities available (7.4). Active and demonstrable communication is one of the aspects of stakeholder management in the CSR management system and supports the organisation in tuning and achieving its objectives. Documenting the scheduled CSR activities and managing the documentation created as a result of the CSR activities helps the organisation to demonstrate and measure the requirements and objectives.

DO: executing the activities to add substance to the CSR indicators, to manage them, and to achieve result

- Chapter 8, “Operation”. Linking and questioning stakeholders on CSR indicators; reviewing the CSR indicators and “analysing the expectations”. “Operation” also means implementing actions to realise objectives on CSR indicators and (7.4) communicate them with the stakeholders.

CHECK: verifying whether the pre-conditions, implementation, and result comply with the set objectives;

- Chapter 9, “Performance evaluation of the CSR system” brings the management review (9.3) together with the input of the monitoring and measurement (9.1) of CSR indicators and the internal audit (9.2) of the suitability, adequacy and effectiveness of the CSR management system”. Hereafter stakeholder communication (7.4) will follow.

ACT: adjusting the pre-conditions, implementation, and results.

- Chapter 10, Improving the CSR management system and improving and deepening the CSR indicators in consultation with the stakeholders (7.4) while retaining, or advancing to, the next Level on the CSR Performance Ladder.



The Plan, Do, Check, Act cycles of the CSR Performance Ladder runs through the chapters of the standard more than once:

- In the first Plan, Do, Check, Act cycle the preconditions are created and CSR indicators are set in consultation with the stakeholders, and the CSR objectives on indicators are prioritised and planned;
- This is followed by a Plan, Do, Check, Act cycle in which CSR indicators are introduced at operational level. In particular, DO for the introduction of CSR indicators (8.3) refers to the (primary) process, the management system, from realising and delivering the product or service.

The result of these two cycles of the CSR management system implies; making CSR policy with and implementing it on the basis of CSR indicators. This is measured, monitored and adjusted. Supplemented by communication with stakeholders, internal audits and management review, an image of the CSR management system is created and the CSR performance function is adjusted. The stakeholder of the organisation is actively involved by providing clear, transparent, and relevant communication about CSR in the organisation.



## 1. Scope

The CSR Performance Ladder applies to all organisations that wish to include structural CSR policy-making in their management systems; it allows them to implement the CSR Performance Ladder based on the requirements of Part A. This applies to organisations in every sector. Having this certified and audited annually is also a way of communicating with the internal and external stakeholders.

The objective of the CSR Management system is *to manage the development and implementation of CSR policy on the basis of CSR indicators in consultation with stakeholders and to be able to effectively manage this in a result-orientated manner and to actively communicate this with stakeholders.*

In doing so, the CSR policy is actively shaped, implemented, executed, and monitored on results, and actions aimed at improvement are adopted and communicated with the stakeholders; in short: committed, demonstrable and implemented policy at all levels of the organisation. This standard does not pertain to management at operational level in the primary process, which is addressed by, for instance, the ISO 9001 quality standard, but focuses instead on providing input to and measuring the CSR performance.

The time-frames set forth in the Annex "Term of management actions" and the requirements in Part B of the CSR Performance Ladder are applicable to the certification. The organisation itself indicates at which of the Levels 1 to 5 the CSR certification audit has to start. The organisation can only proceed to Level 5 if it has obtained the certificate for Level 4. The level of the CSR Performance Ladder certificate to be issued, is to be determined by the certification body.

The website [www.MVOPrestatieladder.nl](http://www.MVOPrestatieladder.nl) contains more information about the registered Certification Bodies, the issued CSR certificates, the standard CSR Performance Ladder, an explanation of the CSR Performance Ladder and information about scheme management.





## 2. Normative references

ISO 9000:2005	Quality management systems, Fundamentals and vocabulary
ISO 9001: 2008/Cor 1:2009	Quality management systems – Requirements
ISO 17021:2011	Conformity assessment, Requirements for bodies providing audit and certification of management systems
ISO 26000:2010	Guidance on social responsibility
GRI Sustainability Reporting Guidelines	Part 1 – Reporting Principles and Guidance Part 2 – Standard Disclosures <a href="http://www.globalreporting.org">www.globalreporting.org</a>
AA 1000:2011	Stakeholder Engagement Standard
Annex SL IEC / ISO 2012 (Guide 83)	High Level Structure and identical text for management system standards and common core management system terms and definitions



### 3. Terms and definitions

In this standard the terms and definitions mean,

**BATNEEC:** the Best Available Technique or technology Not Entailing Excessive Costs;

**Certification:** determination as to, whether the established management system requirements comply to and whether, while the organisation continues to be responsible for its actions, on the management system certificate being granted has been objectively determined that the management system is in compliance and there is reason to expect that the applicable requirements will be consistently complied with;

**Certification Scheme:** the rules (requirements) for certification see CSR Performance Ladder Part B;

**Company or organisation:** the party that is responsible for ensuring that production processes, trade and/or services consistently comply with the requirements that form the basis of the certification; where in the CSR Performance Ladder the term “organisation” is used, this refers to both companies and organisations;

**CSR, Corporate Social Responsibility:** the responsibility the organisation has towards society. CSR is aimed at finding a balance between the 3 Ps. (People, Planet, Profit / Prosperity);

**CSR indicator:** a topic that constitutes an indicator for CSR in the organisation; the Annex “CSR indicators, 7 core subjects” lists the 33 CSR indicators of the CSR Performance Ladder. The CSR indicators are specified in the CSR Performance Ladder as: additional, optional, non-current or mandatory depending on the situation”, see also the following terms:

- **Additional CSR indicator:** If the stakeholders furnish an additional indicator that is relevant for the organisation and activities in society (e.g. “animal welfare”) the additional indicator will have to be demonstrably included in the indicators management of the organisation, in addition to the existing 33 CSR indicators (Annex “CSR indicators, 7 core subjects”).
- **Optional CSR indicator:** applicable to Levels 1 and 2 for the build-up of the CSR management system (see Annex “Build-up of Levels 1 and 2”). There are mandatory and optional CSR indicators for the build-up. The optional indicators are the most relevant, and are immediately apparent in relation to the organisation’s activities. When proceeding to Level 2, the optional indicators at Level 1 must be continued as CSR indicators that are pre-selected for Level 2.
- **Non-current CSR indicator:** a CSR indicator that may temporarily be regarded as non-current for the organisation (see Annex “Term of management action”). The following conditions are applicable to non-current CSR indicators:
  - there is no relationship with the organisation’s business practises and/or immediate sphere of influence;
  - there is no relationship with laws and regulations, directives, covenants or other agreements by which the organisation is governed;
  - they are considered to be of no importance and/or no expectations are expressed in respect of them.

Deciding that a CSR indicator is non-current requires proper substantiation. The organisation must present a clear and plausible case, together with the stakeholder management (8.2), that the relevant stakeholders temporarily consider a CSR indicator as non-current for the organisation. At Level 4 and higher the entire chain must be analysed. At Levels 4 and 5 an organisation may only declare a CSR indicator non-current in highly exceptional cases and this temporary status must be demonstrably determined in consultation with stakeholder management (8.2) and confirmed by the relevant stakeholders in active and dedicated stakeholder communication (7.4).



- **Mandatory CSR indicator:** applies to Levels 1 and 2 for building up the CSR management system (see Annex “Build-up of Levels 1 and 2”). Both mandatory and optional CSR indicators may be used for the build-up. The mandatory indicators are the first to be determined, because they are usually statutory requirements.

**CSR management system:** a system under the responsibility of the management to achieve and realise Corporate Social Responsibility, including stakeholder and indicators management;

**CSR Performance Ladder** comprises two documents: Part A, requirements for a CSR management system, and Part B, Certification requirements. The certification of CSR takes place on a voluntary, non-compulsory basis. Both parts are to be considered in the CSR Performance Ladder certification. Part A is the mandatory assessment framework for the organisation and Part B comprises the mandatory rules with which the certification body must comply.

**Due care:** the care and attention a reasonable person would exercise over his or her own property in comparable circumstances;

**Due-diligence:** the measures of precaution, responsibility and dedication a reasonable person would take in comparable circumstances;

**GRI (Global Reporting Initiative):** a reporting method based on performance indicators that allows a better comparison between companies. The Global Reporting Initiative (GRI) has developed a globally applicable framework for reporting on sustainability. By citing this document one of the possibilities are offered for Level 1 to 4 to report on the CSR core subjects in the ISO 26000 standard. At Level 5 of the CSR Performance Ladder this reporting framework is mandatory. Only specialised and qualified Certification Bodies may verify the reporting on sustainability in accordance with GRI.

**Indicators:** indicators that render the 7 CSR core subjects practical. It is assumed that they are relevant for most organisations. The content of the indicators is decided in consultation with the stakeholders. Indicators reveal measurable and comparable information about the economic, environmental and social performances of the organisation; see also: “CSR indicators, 7 core subjects”;

**Level:** classification on the CSR Performance Ladder based on acquiring sustainable development (Levels 1 to 5). Each level representing a snapshot of the organisation achieved sustainable development ;

**3 Ps:** People, Planet, Profit (Prosperity), an internationally recognised concept of 3 aspects of sustainable management (CSR). CSR and sustainability aim at finding a balance between these three elements;

**Sector:** companies or organisations that are engaged at national level in activities in the same field and that are also perceived as belonging to that field.

**Stakeholder:** a person or group that has an interest in the performance and/or success of an organisation and that is representative for the perception and expectations society has of the organisation.

**Sustainability:** strive for a balance between People, Planet, and Profit

**System management:** the monitoring by the organisation on the effective execution of tasks and activities.

**Universally achievable:** the CSR objectives the organisation sets itself must be comparable at Level 3 with the average sector level. The organisation must demonstrably have examined the objectives for the CSR indicator the sector as a whole strives for. The examination by the organisation of the objectives for the CSR indicator strived for by the sector forms part of stakeholder management.



## 4. Context of the organisation

The context of the organisation shall be established by inventory of external and internal issues like the CSR indicators and the stakeholders and the scope and the organisational boundaries. This inventory of the “context of the organisation” is not fixed data, but shall be frequently updated in order to obtain an up to date in sight into the progress and decisions as a result of this up to date information.

Documents and records resulting from the inventory of the “context of the organisation” shall be dated, as part of the CSR management system and are demonstrable and accessibly archived.

### 4.1 The organisation and the CSR indicators

The CSR Performance Ladder contains 33 indicators, subdivided into the 7 CSR core subjects and People, Planet and Profit (see annex “CSR indicators, 7 core subjects”). These 33 CSR indicators and CSR core subjects shall be considered when building-up, implementing, performing, maintaining and improving the organisation’s CSR management system.

The organisation shall demonstrably inventory all 33 CSR indicators of the CSR Performance Ladder (annex “CSR indicators, 7 core subjects”) and additional CSR indicators issued by stakeholders, applicable to all levels. Exclusions of CSR indicators during the inventory are not permitted. This inventory determines the applicable legal and private requirements of the organisation, which requirements are necessary and attained or need to be attained.

- The organisation: Each CSR indicator is demonstrable ascribed to the nature and practice of the organisation, as its position in the society;
- Legal requirements: inventory of legal requirements for each CSR Indicator including protocols, licences, marks, product labels, certificates etc. Determine if compliance is necessary for criteria from authorities (for example “sustainable purchasing requirements” by the government) which are applicable for processes, services or products of the organization;
- Private and stakeholder requirements: inventory of private and stakeholder requirements for each CSR indicator for certificates, mark, labels, reports, product information, etc.

Following each inventory, the impact of the CSR indicator on the organisation shall be determined in consultation with stakeholders (see Chapter 8 and 6).

### 4.2 The organisation and its stakeholders

The organisation shall demonstrably identify her stakeholders for each level of the CSR Performance Ladder in three steps: (1) inventory, (2) classify to Level and (3) defining influence. Stakeholders might be reasonably expected having an impact, or are within the sphere of influence of the activities of the organisation (see annex “Stakeholder management”).

Inventory: The organisation shall define stakeholders with name and activity, for stakeholders as follows:

- those having a significant effect from activities, products and or service from the organisation;
- those performing activities of which may be expected that they will have an influence, to a greater or lesser extent, on the CSR policy of the organisation.

Classifying: The organisation shall demonstrably classify its stakeholders for level 1 up to level 5 according to stakeholder profile. Ascending a level on the CSR Performance ladder, as a minimum those stakeholders shall be engaged who comply with the description to the stakeholder profile of the Level concerned and the lower levels:

- *Stakeholder profile level-1:* a. stakeholders are integrated part of the organisation



- Stakeholder profile level-2: b. stakeholders are direct interest by economic success.  
a + b +  
c. stakeholders are directly involved by the success of the service/production, monitoring and re-evaluation of the CSR policy for sustainable business.
- Stakeholder profile level-3: a + b + c +  
d. stakeholders are directly involved by the success of the service/production, or preventing negative effect on:
  - the operation of activities;
  - indicator 6 of the CSR Performance Ladder (for example purchasing).
- Stakeholder profile level-4: a + b + c + d +  
e. stakeholders are willing and capable in communication with the organisation to formulate policies, requirements and acceptance criteria for relevant dilemma's, changes and improvements
- Stakeholder profile level-5: a + b + c + d + e +  
f. stakeholders representing the community when reviewing solutions with a specific nature.

Influence: The organisation shall demonstrably establish the influence of its stakeholder(s) by determining:

- which authority can be assigned to them in order to have an influence in the organisation and
- the reality of the opportunity that they will really use of their influence.

### 4.3 Determining the scope of the CSR management system

The organisation shall determine the boundaries and the activities which are applicable to the CSR management system to establish, in order to clearly communicate the scope of the CSR management system with stakeholders. When determining this scope, the organisation shall consider:

- the external and internal issues referred to in 4.1 CSR Indicators,
- the requirements referred to in 4.2 Stakeholders,
- the results of the stakeholder- and CSR indicator management (Chapter 8)

The organisation shall implement as much as possible the application of the CSR management system to the highest level of the organisation where decisions can be taken. (This is applicable where organisations are part of a management structure such as a holding company).

Top management of the organisation with a CSR management system shall declare and update an endorsed statement for the entity of the organisation (name, address, register Chamber of commerce and the nature of the activities) being part of the CSR Management system. The statement shall declare the organisation profile on:

- information related to name, address, locations, structure of ownership and legal entity;
- a summary of service delivered, products and market;
- information for the extend of the organisation: number of employees, turnover, products or services delivered;
- changes, or planned changes, effecting the organisation;
- special awards which were assigned to the organisation.

The organisation needs to document the governance structure of the organisation (also applicable for the organisation as a part of bigger organisation / management structure) which specifies:

- top management of the organisation including committees who are responsible for defining the strategy of the organisation including the CSR strategy;
- which mechanism is applied in order to grant shareholders and employees the opportunity to provide their recommendations or participation to top management.

The organisation shall document the scope and extend of the CSR Management system and its commitment to maximum application.



## 4.4 CSR management system

The organisation shall the CSR management system including Stakeholder management and CSR Indicator management establish, implement, maintain and improve in accordance with the requirements of the CSR Performance Ladder. The organisation shall describe and implement the requirements of the CSR Performance ladder as a process in their CSR management system. Dated documents and records resulting from the required management actions are part of the CSR management system, shall be demonstrable and retrievable archived.

General formulated terms of management actions in this standard such as “repeated frequently” are mandatory in case of certification and defined in the annex “Term of management actions”. Then, terms needs to be specified and controlled in the CSR Management system.

### 4.4.1 General requirements for the CSR management system

The organisation needs to take action, assure and implement to:

- manage the engagement of stakeholders;
- assure and manage CSR indicators, including determination and establishing relevant CSR indicators leading to CSR policy of the organisation;
- assure and manage legal - , private – and stakeholder requirements;
- manage the organisation as a whole (see 8.3.).

The CSR indicators shall be assured, in which the following is established:

- relevant level in which CSR indicators can be influenced;
- relevant level in which CSR indicators to be communicated and implemented in the organisation;
- effective and apparent sustainable development;
- based on monitoring CSR indicators on sustainable development;
- based on adjusted CSR indicators on sustainable development;
- results recorded and kept.

### 4.4.2 Legal requirements for the CSR management system

In the CSR management system it shall be demonstrable established how:

- legal – (law and legislation), private – and stakeholder requirements will be inventoried, selected as relevant and documented;
- it will be reviewed and recorded compliance is effected;
- a policy is formulated in order to comply continually;
- stakeholders are engaged regarding the policy.

The organisation shall frequently identify which legal requirements are applicable and shall demonstrably act accordingly. Furthermore it shall be made transparent and plausible that they act according to the legal requirements.

In every Level of the CSR management system the relevant output needs to be demonstrated with respect to the CSR policy, objectives and targets, the performance of the CSR indicators and its communication with the stakeholders. For each Level of the CSR Performance ladder a different expectation about the status of the CSR implementation applies, see table “Features Level CSR management system” in this section.



Table Features Level CSR management system

	<p><b>ENTRY LEVEL 1: PREPARATION &amp; BASELINE MEASUREMENT</b> The organisation has engaged stakeholders and established policy and strategy aimed at working towards achieving Level 3 certification</p>
<b>GENERAL FEATURES Level 1:</b>	<b>Policy for attaining a higher Level within 1 year</b>
Scope of the system:	Focussed on own organisation
Stakeholder engagement:	Direct stakeholders, (see 4.2: a+b)
Stakeholder communication:	Demonstrable selection
	<p><b>ENTRY LEVEL 2: POLICY IMPLEMENTATION &amp; CONTINUOUS IMPROVEMENTS</b> The organisation has engaged stakeholders and is demonstrably recording, implementing and assuring policy and indicators for the CSR management system with the aim of attaining Level 3</p>
<b>GENERAL FEATURES Level 2:</b>	<b>Policy for attaining a higher Level within 1 year</b>
Scope of the system:	Focussed on own organisation
Stakeholder engagement:	Directly involved at operations (see 4.2: a+b+c)
Stakeholder communication:	Demonstrable feedback on policy, expectations and results
	<p><b>GENERAL LEVEL 3: Attaining of CSR LEVEL 3 which is generally attainable for the sector or branch. The organisation has attained the objectives set for Level 3 on a sustainable business and shall maintain these in order to at least remain equal with the branch.</b></p>
<b>GENERAL FEATURES Level 3:</b>	<b>Policy for maintaining Level 3 or attaining a higher level within 3 years</b>
Scope of the system:	Branch related
Stakeholder engagement:	Indirect stakeholders and branch (see 4.2: a+b+c+d)
Stakeholder communication:	Demonstrable feedback on policy, expectations and results
	<p><b>LEVEL 4: ELABORATION OF STAKEHOLDER DIALOGUE &amp; (SUPPLY) CHAIN RESPONSIBILITY.</b> In consultation with its stakeholders, the organisation has formulated more stringent objectives which exceed the branch. This in order to maintain Level 4 and or to attain Level 5. As a minimum the organisation complies with the requirements of Level 3 and Level 4. The organisation has exceeded Level 3, generally attainable demonstrably confirmed by stakeholder management on Level 4.</p>
<b>GENERAL FEATURES Level 4:</b>	<b>Policy for maintaining Level 4 for 3 years</b>
Scope of the system:	Supply chain related
Stakeholder engagement:	Representative for not yet resolved CSR issues in the supply chain (see 4.2: a+b+c+d+e)
Stakeholder communication:	Reporting more stringent policy, expectations and result
	<p><b>LEVEL 5: Distinctive level (BATNEEC) has been achieved. The organisation develops in a sustainable way by improving and realising objectives through stakeholder dialogue. As a minimum the organisation complies with the requirements of Level 4 and Level 5. The organisation is leading, trendsetting, innovating on CSR, demonstrably confirmed by stakeholder management on Level 5.</b></p>
<b>GENERAL FEATURES Level 5:</b>	<b>Policy for maintaining Level 5 for 3 years</b>
Scope of the system:	Society related
Stakeholder engagement:	Representing society, including <i>Central Board of Experts CSR Performance ladder</i> (see 4.2: a+b+c+d+e+f)
Stakeholder communication:	Sustainability report according GRI level B+

Table Features Level CSR management system



## 5 Leadership

The CSR Performance Ladder certification standard is based on 7 CSR core subjects. The organisation shall make it transparent and plausible that the core subject Organisational Governance is implemented with reference to the 33 CSR indicators linked to People, Planet and Profit.

Core subject 1 Organisational governance: The organisation shall define core values / business principles as part of their CSR policy and act accordingly. The organisation shall attune and communicate these core values / business principles with its stakeholders. The values and principles of the organisation shall be aligned with the CSR core subjects linked to People, Planet, Profit/Prosperity.

### 5.1 Leadership and commitment

Top management shall see to organisational governance, leadership and commitment with respect to the CSR management system by assuring that:

- the CSR policy and CSR objectives are established and are compatible with the strategic direction of the organisation, and are attuned with its stakeholders through the requirements of the CSR performance ladder;
- the integration of the CSR management system requirements into the organisation's business processes;
- resources required for the CSR management system are available;
- communication exists on the importance of effective CSR management and of conforming to the CSR management system requirements;
- intended results are achieved with the CSR management system;
- people contributing to the effectiveness of the CSR management system are supported and directed;
- continual improvement is promoted;
- relevant management roles are supported to demonstrate their leadership as it applies to their areas of responsibility.

### 5.2 CSR Policy

Top management shall establish a CSR policy that:

- is appropriate to the purpose of the organisation;
- provides a framework for setting CSR objectives in consultation with the stakeholders;
- includes (a) commitment(s) to comply with applicable legal – private – and stakeholder requirements;
- includes (a) commitment(s) to improve the CSR management system.

In addition the CSR policy needs to contain:

- a management statement of the importance of CSR and the sustainable development of the organisation;
- the vision of the organisation, a strategic view and the relation of the organisation to CSR, including the sustainable approach to social-, environmental-, and economical issues;
- the strategy of the organisation, the way how short, medium and long term social-, environmental-, and economical issues (People, Planet, Profit) are being handled;
- short term policy to attain and or maintain level 3,4 or 5 for the CSR Indicators (see 4.1). For level 1 and 2 see annex "Build-up CSR level 1 and 2");
- the significance assigned to the realisation and operation of policy on the CSR Indicators;
- determination of the achieved and the certificates to be achieved, marks, labels, reports, product information.

The CSR policy shall:

- be available as documented information;
- be communicated within the organisation;
- be available to stakeholders and communicated according to stakeholder management.





### 5.3 Organisational roles, responsibilities and authorities

Top management shall ensure that the responsibilities and authorities for relevant roles within the CSR management system are assigned and communicated within the organisation. Top management shall assign the responsibility and authority to persons for:

- ensuring that the CSR management system is in compliance to the requirements of this Standard;
- reporting on the performance of the CSR management system to top management.

Assigning responsibility and authority for the CSR management system is required as a minimum for the following management actions of the CSR Performance ladder:

- inventory and updating of the “context of the organisation” (chapter 4);
- establishing the “the CSR planning” (chapter 6) of:
  - o actions in order to define the policy on relevant CSR indicators and stakeholder management and
  - o actions in order to operate the policy on CSR objectives for the CSR indicators in practice;
- communication with stakeholders (7.4);
- “operation” in practice (chapter 8):
  - o Stakeholder management in relation to CSR indicators in order to define the policy;
  - o operation of the policy and the CSR objectives for the CSR indicators in practice.
- “evaluation” of the CSR management system results (chapter 9):
  - o Measuring progress on realisation the CSR objectives and the CSR indicators;
  - o Internal audits on functioning of the CSR management system in order to define the CSR Policy and to implement it;
- “Management and implementation of the CSR management system” is the responsibility of top management of the organisation. Top management is responsible for the implementation of the CSR Performance ladder.



## 6 Planning

### 6.1. CSR actions focussed on risks (CSR dilemma's) and opportunities

When planning for the CSR management system, the organisation shall consider the issues referred to in 4.1, and the relevant requirements of stakeholders referred to in 4.2. and the risks and opportunities which need to be addressed to ensure:

- the CSR management system will lead to the intended result;
- reduction or prevention of undesired effects;
- realisation of continual improvement.

This management action needs to be planned in the CSR management system. The requirements for the management action "defining CSR dilemmas and opportunities" are a part of 8.2 Stakeholder and indicator management. The organisation shall comply with the requirements for the level, defined by public, private and stakeholder requirements. The result of this management action (in 8.2) is the "analysis of expectations", risks and opportunities". The organisation shall incorporate this analysis in order to plan:

- actions needed to address risks and opportunities;
- demonstrable short, medium and long term policy;
- the integration of the actions into the CSR management system processes;
- how to evaluate the effectiveness of these actions.

### 6.2. CSR objectives and planning to achieve them

The organisation shall establish CSR objectives at relevant functions and the level of the CSR Performance Ladder.

The CSR objectives shall:

- be consistent with the CSR policy;
- be measurable (if practicable);
- take into account applicable requirements;
- be monitored;
- be communicated;
- be updated as appropriate;
- defined for the organisation (established in § 4.3);
- documented transparently;
- reviewed;
- supplied with relevant information for changes and amendments, if needed;
- defining the ambition and objectives of the organisation for each CSR indicator (from "analysis of expectations"), in which way the objectives are related to the stakeholder expectations and to the status quo of the sector branch (e.g. used techniques).

The organisation shall retain up to date documented information on the CSR objectives. When planning how to achieve its CSR objectives, the organisation shall determine:

- what will be done,
- what resources will be required,
- who will be responsible,
- when actions will be completed,
- how the results will be evaluated.
-



1	2	3	4	5
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CSR Performance ladder  
Part A of A and B



## 7 Support

### 7.1 Resources

The organisation shall determine and provide the resources needed for the establishment, implementation, maintenance and continual improvement of the CSR management system.

### 7.2 Competence

The organisation shall:

- determine the necessary competence of person(s) doing work under its control and on its behalf that affects its CSR performance, and:
- ensure that these persons are competent on the basis of appropriate education, training, or experience:
- where applicable, take actions \*) to acquire the necessary competence, and evaluate the effectiveness of the actions taken. \*) Actions can be offering training, mentoring or re-assigning tasks to the employees, or hiring or contracting competent persons;
- retaining appropriate documented information as evidence of competence.

This is, as a minimum, applicable for persons who are assigned a role (see 5.3) in the CSR management actions in the CSR management system according the CSR Performance Ladder.

### 7.3 Awareness

Persons doing work under the organisation's control shall be aware of:

- the CSR policy;
- their contribution to the effectiveness of the CSR management system, including the benefits of improved CSR performance;
- the implications of not conforming with the CSR management system requirements.

### 7.4 Communication with stakeholders

On each Level of the CSR Performance ladder the organisation shall make transparent and plausible its communication with the stakeholders applicable to the level (4.2), in order to establish:

- on what it will communicate;
- when to communicate;
- with whom to communicate;
- in which fashion to communicate.

Communication with stakeholders (4.2) with regard to CSR and its CSR indicators (linked to the applicable level of the CSR management system) shall be related to stakeholder management (8.2) and based on the organisation (4.3). Communication shall be relevant, actual, timely, understandable, transparent and complete, which will allow the relevant stakeholder to understand the relevant and published information on CSR by the organisation and actively contribute to stakeholder communication with the organisation. The organisation shall by provision of information in stakeholder communication see to:

- balanced information by reporting windfalls and setbacks on CSR;
- comparability of information creating a historical view on CSR;
- accuracy of the information in a detail that is relevant for CSR stakeholder communication;
- reliability of the information which allows stakeholders to have confidence in the CSR of the organisation;
- active and demonstrable communication with relevant input and response from stakeholders.



On each level of the CSR Performance Ladder the organisation shall demonstrably inform the stakeholders related to the policy and are defined as relevant in stakeholder management (4.2 and 8.2) regarding:

- their relevance due to their interest or expectations regarding to the decision making process of the CSR Indicators;
- the policy for the CSR Indicators to attain level 3, or attaining and maintaining level 3,4 or 5;
- the relevant actions for achieving these;
- specifying units for measurement (e.g. kg CO2/km) and methods for measurement to determine progress and or the effect of these actions;
- results of the measurements and or description of the status of the CSR indicators;
- instructions and tasks (starting at level 2);
- demonstrably reviewed positive as "BATNEEC" Level 5 by stakeholders involved to its policy;

The provision of information shall be repeated at regular intervals.

For the purpose of stakeholder communication the organisation shall demonstrably dispose of documents as a result of management actions in this standard, including demonstrable communication as feedback from the stakeholders of the organisation. On Level 5 a CSR or Sustainability report shall be composed complying to the GRI requirements at least B+ (not included in this standard) and verified externally.

## 7.5 Documented information

### 7.5.1 General

The CSR management system shall include:

- documented information required by the CSR Performance Ladder;
- documented information determined by the organisation as being necessary for the effectiveness of the CSR management system.

### 7.5.2 Creating and updating

When creating and updating documented information the organisation shall ensure appropriate:

- identification and description (e.g. a title, date, author, or reference number), (see 4.4);
- format (e.g. language, software version, graphics) and media (e.g. paper, electronic);
- review and approval for suitability and adequacy of information.

### 7.5.3 Control of documented information

Documented information required by the CSR management system and by the CSR Performance Ladder shall be controlled to ensure:

- it is available and suitable for use, where and when it is needed;
- it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity).

For the control of documented information, the organisation shall address the following activities, as applicable:

- distribution, access, retrieval and use;
- storage and preservation, including preservation of legibility;
- control of changes (e.g. version control);
- retention and disposition.

Documented information of external origin determined by the organisation to be necessary for the planning and operation of the CSR management system shall be identified as appropriate, and controlled. This includes amongst others the results of stakeholder management, stakeholder communication and feedback.



## 8 Operation

In the CSR management system two operational processes need to be planned and controlled (8.1) (see also annex “Loop CSR management system”) for the process of:

- inventory of policy making through stakeholder and indicator management (8.2);
- operation of policy and realisation of the operational cycle in the CSR management system (8.3).

### 8.1 Operational planning and control

The organisation shall plan, implement and control processes needed to meet the requirements of the CSR Performance ladder and to implement the actions determined in § 6.1 by:

- establishing criteria for the processes;
- implementing operations and control of the processes in accordance with the criteria;
- keeping documented information to the extent necessary to have confidence that the processes have been carried out as planned.

The organisation shall control planned changes and review the consequences of unintended changes, taking action to mitigate any adverse effects, as necessary. The organisation shall ensure that outsourced processes (see 8.3) are controlled.

### 8.2 Operating Stakeholder- and indicator management

Stakeholder- and indicator management is the operational phase in the CSR management system to assess the CSR policy, to inventory CSR dilemmas and to define CSR objectives per CSR indicator in consultation with stakeholders. The output of these management actions “analysis of expectations” shall serve as input for decision making and planning of specific actions per CSR indicator. All subsequent management actions 8.2.1 up to 8.2.3 are mandatory and shall be executed in the stated sequence with stakeholders (4.2) for the Level on the CSR Performance Ladder. For exceptions Level 1 and 2, see annex “Build-up CSR Level 1 and 2”.

#### 8.2.1 Update linkage to the 33 CSR indicators

The organisation shall per Level:

- have documented information on which of the 33 indicators are linked to the identified stakeholders, as it is expected they have an interest in decisions or activities of the organisation regarding to the policy and these indicators;
- update the link between Indicator(s) and stakeholder(s) on defined intervals.

#### 8.2.2 Questioning on CSR indicators

Top management shall define the CSR policy and the CSR objectives. The organisation shall:

- make it plausible and transparent that selected stakeholders are invited and questioned in relation to linkage to one or more of the chosen CSR indicators;
- have documented information on the result of the inventory of expectations and shall use this as input for the analysis mentioned below;
- add additional CSR indicators and expectations to “the analysis of expectations” when issued by relevant stakeholders. When a stakeholder suggests an additional indicator (for example “animal welfare”) and is considered as relevant for the organisation, such an indicator shall be added to the indicator management of the organisation in addition to the existing 33 CSR indicators. (Annex “CSR indicators”).
- make it plausible and transparent that relevant stakeholders consider a CSR indicator as relevant for the organisation or (temporarily) consider it as “non-current CSR indicator” (see Terms and definitions). At level 4 and higher the entire value chain needs to be analysed;
- repeat this questioning on defined intervals.



### 8.2.3 Analysis of expectations

The organisation shall:

- Demonstrably analyse the relevancy of the expectations of the above mentioned stakeholders regarding to indicators linked to them. For example attainability, realism, urgency, focus, time lines etc.;
- Demonstrably analyse which expectations stakeholders have on managing the primary processes, the realisation and delivering of product or service in relation CSR and the CSR indicators (8.3);
- Demonstrate through the analysis of stakeholder and indicator management that a CSR indicator may be temporarily classified as "non-current CSR indicator" (See Terms and definitions);
- Demonstrate through stakeholder - and indicator management analysis that an additional indicator with expectation suggested by a stakeholder is relevant for the CSR management system;
- repeat this analysis on defined intervals.

### 8.3 Operating objectives on CSR indicators

The organisation shall plan and realize the operation of objectives on CSR indicators according requirements of §8.1 in the management system of the operational cycle, the realization and delivering of product or service in the primary process.

The organisation itself, or its stakeholders (in particular consumers / customers / licensing authorities), shall define specific requirements on this, preferably a sector accepted management system, implemented in order to ensure realisation and delivery of products and or service and continue to meet interests and expectations of stakeholders e.g. consumers. These assessable requirements shall be as a minimum determined by the impact of the operation of the organisation on the 7 core subjects under People, Planet and Profit. The results of stakeholder management shall contribute to the determination of these requirements. Operation of objectives on CSR indicators is ensured by these to be determined requirements.

For level 5 it is the requirement of this standard that the organisation shall have a minimum of two management systems that meet the requirements of certification schemes under ISO 17021 accreditation like ISO 9001, ISO 14001, OHSAS 18001, ISO 22000 or equivalent. This can be demonstrated amongst others with a valid certificate of the concerning certification scheme.



## 9 Performance evaluation of the CSR system

Evaluation of the CSR management system is conjoined to the management review (9.3) with input of monitoring and measuring (9.1) of CSR indicators and internal audits (9.2) of the operation and effectiveness of the CSR management system of policy making and policy operation.

### 9.1 Monitoring, measurement, analysis and evaluation

The organisation shall determine, for the CSR indicators (see annex "Start CSR Management system):

- what needs to be monitored and measured;
- the methods for monitoring, measurement, analysis and evaluation, as applicable, to ensure valid results, to define these in procedures and adjusting for the applicable Level;
- what needs to be performed during monitoring and measurement;
- when the results from monitoring and measurement shall be analysed and evaluated;
- when a measurement of a CSR indicator or description of the status shall be performed.

For every CSR indicator the organisation shall perform the following:

- keep track of and manage documented information as evidence of results;
- collecting information on the status quo (= "gap analysis" at start) and information with respect to realisation of the policy and the performance of linked CSR indicator;
- assess the suitability of measurement units (e.g. kg CO<sub>2</sub>/km) and methods;
- periodically establish which legal requirements are applicable and shall demonstrably act accordingly. The organisation shall ensure transparently and plausibility of compliance to legal requirements;
- evaluate the CSR performance and the effectiveness of the CSR management system.

### 9.2 Internal audit

The organisation shall conduct internal audits at planned intervals to provide information on whether the CSR management system:

- conforms to the organisation's own requirements for its environmental management system;
- conforms to the requirements of this Standard;
- effectively implemented and maintained.

The organisation shall:

- plan, establish, implement and maintain an audit programme(s), including the frequency, methods, and responsibilities, planning requirements and reporting. The audit programme(s) shall take into consideration the importance of the processes concerned and the results of previous audits;
- define the audit criteria and scope for each audit;
- select auditors and conduct audits in such a way as to ensure objectivity and the impartiality of the audit process;
- ensure that the results of the audits are reported to relevant management;
- retain documented information as evidence of the implementation of the audit programme and the audit results.



### 9.3 Management review

Top management shall review the organisation's CSR management system at planned intervals, to ensure its continuing suitability, adequacy and effectiveness. The management review shall include consideration of:

- the status of actions from previous management reviews;
- changes in external and internal issues that are relevant to the CSR management system;
- information on the organisation's CSR performance, including trends in (1) nonconformities and corrective actions, (2) monitoring and measurement results and (3) audit results;
- opportunities for continual improvement;
- required results of management actions in the CSR management system for each management action assigned to persons in the CSR management system, according to §5.3 "Organisation roles, responsibilities and authorities";
- demonstrated stakeholder communication and for CSR as defined in §7.4 "Communication with Stakeholders".  
At level 5 the CSR report according GRI minimum level B+ is part of the management review.

The output of the management review shall include decisions related to continual improvement opportunities and any need for changes and resources for the CSR management system. The organisation shall retain documented information as evidence of the results of management reviews.

The organisation shall demonstrably communicate (§7.4) the results of the management review with:

- the person in the organisation (§5.3) who is responsible for a relevant management action in the CSR management system to delegate actions as a result of the management review;
- relevant stakeholders about relevant information from the management review according to requirements of §7.4.





## 10 Improvement

### 10.1 Nonconformity and corrective action

When a nonconformity or imposed sanction as mentioned in compliance Indicators (17, 22 and 29) occurs the organisation shall:

- react to the nonconformity, and as applicable, take action to control and correct it and deal with the consequences;
- evaluate the need for action to eliminate the causes of the nonconformity, in order that it does not recur or occur elsewhere, by reviewing the nonconformity, determining the causes of the nonconformity and determining if similar nonconformities exist, or could potentially occur;
- implement any action needed;
- review the effectiveness of any corrective action taken;
- make changes to the CSR management system, if necessary.

Corrective actions shall be appropriate to the effects of the nonconformities encountered. The organisation shall retain documented information as evidence of:

- the nature of the nonconformities and any subsequent actions taken;
- the results of any corrective action.

If necessary the organisation shall provide all CSR indicators with information regarding corrective actions. This applies to corrective measures on CSR indicators as a result of legal and or branch specific requirements consisting of private and stakeholder requirements.

### 10.2 Continual improvement

The organisation shall continually improve the suitability, adequacy and effectiveness of the CSR management system in order to align the actual result of CSR throughout the organisation with its policy and objectives tuned with its stakeholders and their relevant indicators.



## Annex 1. CSR indicators, 7 core subjects (mandatory)

People, Planet, Profit : 7 CSR Core subjects, 33 indicators CSR Performance ladder		Reference to ISO 26000
<b>CSR core subject</b>	<b>CSR core subject I: ORGANISATIONAL GOVERNANCE</b>	<b>6</b>
The organisation shall demonstrate organisational governance to its stakeholders by elaborating and claiming accountability in regards to the CSR core subjects linked to the concept of People, Planet, Profit/Prosperity.		6.2
<b>PEOPLE (22 indicators)</b>		<b>Reference to ISO 26000</b>
<b>Indicator</b>	<b>CSR Core subject II: Working conditions and meaningful work</b>	<b>6.4</b>
1 Employment	The organisation sees to the welfare of its employees by ensuring employment and complying with contractual obligations towards employees and minimising the negative effects of reorganisation and restructuring.	6.4.1
2 Relationship between employer and employee	The organisation sees to the welfare of its employees through appropriate welfare 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.	6.4.3
3 Health and safety	The organisation sees to 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.	6.4.6
4 Training, education, nature and organisation of work	The organisation sees to the welfare of its employees by offering resources and possibilities for personal development in the form of training, education, the nature and organisation of work.	6.4.7
5 Diversity and opportunities	The organisation sees to the well-being of its employees by implementing policy aimed at equal opportunities, eliminating and preventing of discrimination and deprivation of employees.	6.3.7
<b>Indicator</b>	<b>CSR core subject III: Human rights</b>	<b>6.3</b>
6 Strategy and management	The organisation sees to the development, compliance with and continuous improvement of policy measures to ensure that activities, purchasing (including products, services and/or outsourced activities) and investments do not conflict with human rights.	6.3.3 – 6.3.10
7 Prohibition of discrimination	The organisation sees to the development, compliance with and continuous improvement of policy measures to ensure that all forms of discrimination are prevented.	6.3.7
8 Freedom of association and collective bargaining	The organisation sees to the development, compliance with and continuous improvement of policy measures to ensure that the freedom of association and the right to collective bargaining are not hindered.	6.3.10
9 Elimination of child labour	The organisation sees to the development, compliance with and continuous improvement of policy to ensure that child labour is eliminated.	6.3.10
10 Prevention of forced and compulsory labour	The organisation sees to the development, compliance with and continuous improvement of policy measures to ensure that forced and compulsory labour is eliminated.	6.3.10



11	Security policy	The organisation sees to that security personnel respect human rights and rights of for e.g. local community or activists, when performing their duties.	6.3.3
12	Rights of Indigenous people	The organisation sees to the development, compliance with and continuous improvement of policy measures to ensure that the rights of indigenous people are respected and that the activities of the organisation benefit such populations.	6.3.9 and 6.3.10
<b>Indicator</b>		<b>CSR core subject IV: Fair operating practices</b>	<b>6.6</b>
13	Community	The organisation complies with legislation and sees to minimizing undesired effects on the community in the region of activity.	6.6.6 and 6.6.7
14	Corruption	The organisation sees to that corruption and bribery of the organisation or employees is contested.	6.6.3
15	Public policy	The organisation sees to that, when deciding to contribute to political lobby groups and/or political parties, the contribution is ethically accounted for.	6.6.4
16	Anti-competitive behaviour	The organisation does not evolve activities in violation of anti-trust legislation and regulations on unfair competition.	6.6.5
17	Compliance	In the event of sanctions imposed as a result of non-compliance with these principles, the organisation explains the cause and the corrective measures that will be taken. (See §10.1)	6.4
<b>Indicator</b>		<b>CSR core subject V: Consumer issues</b>	<b>6.7</b>
18	Consumer health and safety	The organisation sees to that the development, compliance with and continuous improvement of policy measures to ensure that health and safety of buyers of products and services are not jeopardised.	6.7.4 and 6.7.8
19	Labelling of products and services	The organisation sees to the development, compliance with and continuous improvement of policy measures to ensure that labels, product information, leaflets etc. sufficiently inform buyers of products and services regarding the intended application, use, risks and product performance.	6.7.3, 6.7.5 and 6.7.9
20	Marketing communication	The organisation sees to the development, compliance with and continuous improvement of policy measures to ensure compliance with standards and voluntary codes of conduct in the field of advertising.	6.7.3, 6.7.5, 6.7.6 and 6.7.9
21	Consumer privacy	The organisation sees to the development, compliance with and continuous improvement of policy to ensure that consumer privacy is not compromised.	6.7.7
22	Compliance	In the event of sanctions imposed as a result of non-compliance with these principles, the organisation explains the cause and the corrective measures that will be taken. (See §10.1)	
<b>PLANET (8 indicators)</b>			<b>Reference to ISO 26000</b>
<b>Indicator</b>		<b>CSR core subject VI: Environment, raw materials, energy and emissions</b>	<b>6.5</b>
23	Raw materials	The organisation provides insight into its material usage and takes measures to increase the use of materials derived from recycling processes or waste.	6.5.3 – 6.5.6
24	Energy	The organisation provides insight into its energy use and takes measures to limit energy consumption or using energy from sustainable sources.	6.5.4



25	Water	The 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.	6.5.4
26	Biodiversity	The organisation sees to that its presence and its activities have a positive, no or minimal adverse effect on biodiversity in the surrounding environment.	6.5.6
27	Emissions, waste water and residual waste	The organisation provides information on: <ul style="list-style-type: none"> <li>- the total emission amount of greenhouse gases;</li> <li>- the use and emission of substances that affect the ozone layer;</li> <li>- the amount of emission in the air of nitrogen dioxide, sulphur oxide and other relevant environmental hazardous substances. Relevant regarding to the activities of the organisation;</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 unintentional discharge of chemical substances, oil or fuel;</li> </ul> As well as measures taken to reduce these emissions and discharges.	6.5
28	Products and services	The organisation is responsible for providing environmentally relevant information on services and products and the possibility of recycling or reusing them.	6.7.3 en 6.7.5
29	Compliance	In the event of sanctions imposed as a result of non-compliance with these principles, the organisation explains the cause and the corrective measures that will be taken. (See §10.1)	
30	Transport	The organisation sees to that the development, compliance with and continuous improvement of policy measures ensure that the effects of transport on the environment and ecosystems are reduced as much as possible.	6.5.6
<b>PROFIT (3 indicators)</b>			
<b>Indicator</b>	<b>CSR core subject VII: Community involvement and development</b>		
31	Direct economic values that are generated and distributed	The organisation is responsible for providing a financial report on: <ul style="list-style-type: none"> <li>- Income;</li> <li>- Operational expenses;</li> <li>- Employee compensation;</li> <li>- Donations and other social investment;</li> <li>- Retained profit and payments to financiers and government agencies.</li> </ul>	
32	Positive contribution to local economy and commercial activities	The organisation sees to a positive contribution to the local economy by involving personnel, services, goods and materials from the local environment and gives insight by means of policy agreements, procedures and the financial report. The contribution to the local society shall not be restricted economic development but can also contain social or environmental aspects.	6.8.9
33	Contribution to economic system	The organisation contributes to improving infrastructure in regards to People, Planet, Profit aspects through its products and services within the sphere of influence of the organisation and its sites.	6.8.9



## Annex 2. Build-up CSR level 1 and 2 (mandatory)

This annex describes the build-up of the CSR management system for Level 1 and 2:

- Build-up CSR indicators: Level 1 policy on 13 indicators, Level 2 policy on 22 CSR indicators;
- Stakeholder management: Level 1 limited amount of management actions.

### Build-up of CSR Indicators Level 1 and 2:

For Level 3, 4, and 5 all 33 CSR indicators are mandatory. For Level 1 and 2 the amount of indicators is build up. The following management actions and table CSR indicators below are applicable:

- Inventory (chapter 4) of all 33 CSR indicators;
- Determination of indicators of choice (K) for Level 1 and 2. The chosen (K) indicators are most relevant for the build-up of the CSR management system; they immediately stand out in relation to the organisational activities. The indicators of choice for Level 1 are obliged to be a continuous part of the chosen indicators when building-up Level 2. In the following management actions for Level 1 and 2 the totals of indicators of choice (K) en mandatory (V) indicators are mentioned;
- Measure (chapter 9) of 13 indicators for Level 1 or 22 indicators for Level 2;
- Communication (7.4) in regards to results of the measured indicators, 13 indicators for Level 1 or 22 indicators for Level 2;
- Linkage to stakeholders, stakeholder management (chapter 8 and further on in this annex);
- Policy and objectives (chapter 5 and 6), 11 indicators for Level 1 or 22 indicators for Level 2;
- Communication (7.4) in regards to policy on CSR indicators, 11 indicators for Level 1 or 22 indicators for Level 2.

CSR indicators Level 1 and 2: V = mandatory indicator; K = indicator of choice.

 <b>Matrix CSR indicators for two build-up levels</b>	Level 1			Level 2		
	<i>Inventory</i>	<i>Measure</i>	<i>Policy</i>	<i>Inventory</i>	<i>Measure</i>	<i>Policy</i>
Mandatory indicators	33	13	8	33	13	8
Indicators of choice	0	0	3/25	0	9/20	14/25
<b>Communication on indicators</b>	0	13	<b>11</b>	0	22	<b>22</b>
CSR Core subject I	<i>Organisational Governance</i>					
Organisational Governance	V	V	V	V	V	V
<b>PEOPLE</b>						
CSR Core subject II	<i>Working conditions and meaningful work</i>					
Employment	V	V	V	V	V	V
Relationship between employer and employee	V	V	V	V	V	V
Health and safety	V	V	V	V	V	V
Training, education, nature and organisation of work	V	V	V	V	V	V
Diversity and opportunities	V	V	V	V	V	V
CSR Core subject III	<i>Human rights</i>					
Strategy and management	V	-	K	V	K	K
Prohibition of Discrimination	V	-	K	V	K	K
Freedom of association and collective bargaining	V	-	K	V	K	K
Elimination of child labour	V	-	K	V	K	K
Prevention of forced and compulsory labour	V	-	K	V	K	K
Security policy	V	-	K	V	K	K
Rights of indigenous people	V	-	K	V	K	K
CSR Core subject IV	<i>Fair operating practices</i>					
Community	V	V	V	V	V	V
Corruption	V	V	V	V	V	V



Public policy	V	-	K	V	K	K
Anti-competitive behaviour	V	-	K	V	K	K
Compliance	V	-	K	V	K	K
<b>CSR Core subjects V</b>	<i>Consumer issues</i>					
Consumer health and safety	V	-	K	V	K	K
Labelling of products and services	V	-	K	V	K	K
Marketing communication	V	-	K	V	K	K
Customer privacy	V	-	K	V	K	K
Compliance	V	-	K	V	K	K
<b>PLANET</b>						
<b>CSR Core subject VI</b>	<i>Environment, raw materials, energy and emissions</i>					
Raw materials	V	V	K	V	V	K
Energy	V	V	K	V	V	K
Water	V	V	K	V	V	K
Biodiversity	V	V	K	V	V	K
Emissions, wastewater and residual waste	V	V	K	V	V	K
Products and services	V	-	K	V	K	K
Compliance	V	-	K	V	K	K
Transport	V	-	K	V	K	K
<b>PROFIT</b>						
<b>CSR Core subject VII</b>	<i>Community involvement and development</i>					
Direct economic values that are generated and distributed	V	V	V	V	V	V
Positive contribution to local economy and commercial activities	V	-	K	V	K	K
Contribution to economic system	V	-	K	V	K	K

### Build-up of stakeholder management for Level 1, 2 and further:



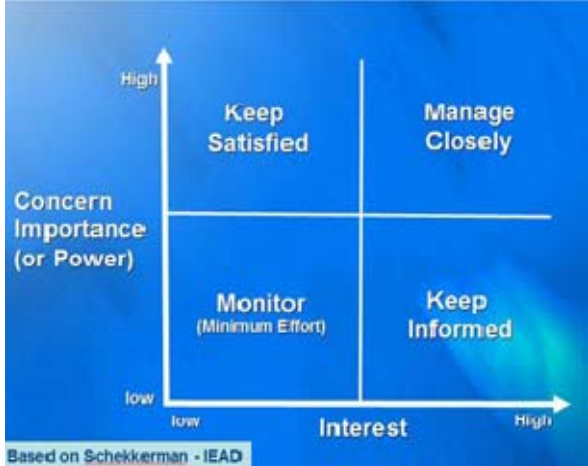
In the following table the build-up of stakeholder management for Level 1 and 2 is described. For Level 1 in particular a limited amount of management actions (chapter 8 and 5/6) is applicable.

Implementation requirements stakeholder management		Level 1	Level 2	Level 3	Level 4	Level 5
<b>Ch4</b>						
1	Inventory	x	x	x	x	x
2	Classifying according to Level	x	x	x	x	x
3	Classifying according interests en influence	x	x	x	x	x
<b>Ch8</b>						
4	Linkage to indicators	x	x	x	x	x
5	Questioning in regards to indicators	-	x	x	x	x
6	Analysis expectations	-	x	x	x	x
<b>Ch5/6</b>						
7	Policy tuning to expectations	-	x	x	x	x
<b>§7.4</b>						
8	Demonstrable feedback stakeholders	x	x	x	x	x



## Annex 3. Stakeholder management (mandatory)

The organisation shall demonstrably inventory their stakeholders; this applies for each Level 1 up to 5. Effective implementation of corporate social responsibility and making a relevant contribution to society can only take place by identifying, involving and consulting stakeholders.

	<p>Principal: The organisation and its stakeholders is expected to undergo a continuous learning process in which a higher degree of account rendering is pursued.</p> <p>In managing the engagement of stakeholders this principal of a continuous learning process between the organisation and her stakeholders applies. Management of the engagement of stakeholders by the organisation must be demonstrable.</p>
	<p>Social responsible business practices cannot be achieved if norms and values embedded in society are not respected by the organisation. Stakeholders and stakeholder management provide important information for and in regards to the organisation.</p>
	<p>In the CSR Performance ladder, certification scheme this principal is shaped. On every Level requirements for stakeholder management are set and there is a development in the composition, influence and scope of the stakeholder(s).</p>



## Annex 4. Term of management actions (mandatory)

The CSR Performance ladder part A contains the requirements for the CSR management system. The requirements demand a management action on a periodical or regular base to actualize and to come to the right decisions. This is fairly without engagement and at the discretion of the organisation.

When the organisation chooses for certification CSR Performance ladder, terms are applicable. These terms shall be implemented and assured in the CSR management system to meet these certification requirements. The certification requirements are set in part B.

### Term requirement at certification

Prior to initial – or recertification of a CSR Performance ladder certificate all data obtained from the CSR management system must be demonstrable and not older than 1 year. This at least concerns the following management actions and with as a result any necessary follow up actions in the CSR management system (see annex “Loop CSR Management system”):

- Chapter 4: The “context of the organisation” will be established by an inventory of external and internal factors such as the CSR indicators and the stakeholders. The context of the organisation will also be set by scope and coverage of the organisation;
- Chapter 5: “Leadership” top management sets the CSR policy;
- Chapter 6: “Planning” of the actions to determine (risks and chances) and to assess the CSR policy by operating stakeholder – indicator management and plan actions to set objectives on the CSR indicators and plan realisation;
- Chapter 7: Active, understandable, relevant and demonstrable communication, including documentation, is an aspect of stakeholder management in the CSR management system and supports the organisation in tuning and attaining her objectives;
- Chapter 8: “Operation” the linkage and questioning of stakeholders on CSR indicators, assessing CSR indicators (e.g. status of “non-current CSR indicator”) and making an “analysis of expectations” and “Operation” by implementing actions to realise objectives on CSR indicators;
- Chapter 9: “Performance evaluation” of the CSR management system in the management review, measuring of CSR indicators and the internal audit;
- Chapter 10: “Improvement” per CSR indicator improvement and deepening in consultation with stakeholders, with preservation of or attaining to a next Level on the CSR Performance ladder.

At least yearly the following management actions shall take place demonstrable:

- Chapter 4 : demonstrable determine that the starting points are still actual, if not then follow the system steps of actualisation;
- Chapter 9: Measuring the CSR indicators, internal audit management system and management review;
- Chapter 6: Adjust planning of the realisation of CSR objectives;
- Chapter 10: Adjust and deepening per CSR indicator;
- Chapter 7: Communication with stakeholders.

### Level requirement on certification

The organisation which chooses for certification on Level 1 or Level 2 has listed in her CSR policy / objectives that a higher level on the CSR Performance ladder has been attained within the period of 1 year. The organisation shall therefore do anything within its power to attain a higher level within this period. Certificates on Level 1 and Level 2 are valid for only 1 year and are not extendable. Prior to certification on Level 5 the organisation shall be certified and registered on the website of FSR on Level 4 for at least 1 year, preferably 2 years.

### Consequence when not complying

When not complying to the “Term requirement” for one or more of the above mentioned management actions, or if not complying the Level requirement this shall be a critical non conformity during an initial- or recertification. In case of a certified organisation which has the intention of attaining a higher level with the certification audit this is a Level Non conformity.





## Annex 5. Start CSR management system (informative)

The chaptering of the requirements of this standard are set internationally. The requirements are formulated for the CSR management system. Following are directions for the 3 pillars of the CSR Performance ladder: management system PDCA, Stakeholder management and indicator management. This annex is a reader for orientation (not mandatory to follow up). For Level 1 and 2 see also annex “Build-up CSR Level 1 and 2”. In case of certification mind annex “Terms of management actions”.

### Start design CSR management system policy constitution

- Chapter 5: CSR shall be nominated by the management, see “Leadership” and the CSR core subject I “Operational governance”.
- Chapter 7: Support of the organisation to attain CSR objectives by making available and deploy communication, people and resources;
- Chapter 6: “Planning” of actions to set up the CSR management system, but also “Planning” of actions to determine (risks and chances) and to assess CSR policy by conducting stakeholder – indicator management (DO).

### Continuation with management activities policy - making

- Chapter 4: The “context of the organisation” will be established by an inventory of external and internal factors such as the CSR indicators and the stakeholders. The context of the organisation is also set by scope and coverage of the organisation and the implementation and assurance of the CSR management system;
- Chapter 9: “Evaluation” Measuring of CSR indicators, “the baseline assessment”;
- Chapter 8: “Operation” the linkage and questioning of stakeholders on CSR indicators, assess CSR indicators and making an “analysis of expectations”;
- Chapter 6: “Planning” of actions to determine the objectives on CSR indicators and planning of realisation (DO).

### Subsequently management activities policy implementation

- Chapter 8: implementation of objectives on CSR indicators.

### Final progress evaluation, adjust and assurance

- Chapter 9: “Evaluation” by measuring CSR indicators, the internal audit on the functioning of the CSR management system and the management review;
- Chapter 10: “Improvement” per CSR indicator improvement and deepening in consultation with stakeholders, with preservation of, or attaining to, a next Level on the CSR Performance ladder;
- Chapter 7: Active and understandable communication, documentation of planned activities and control of this documentation;
- Chapter 4: The “context of the organisation” assurance of the CSR management system, follow annex “Loop CSR management system”.

### Loop of CSR indicators to incorporate in the management system

- Chapter 4: inventory of CSR indicators;
- Chapter 9: Measuring of CSR indicators, (at Start this is “the baseline assessment”);
- Chapter 6: plan actions to carry out stakeholder – indicator management (DO);
- Chapter 8: the linkage, questioning of stakeholders on CSR indicators and assessment of CSR indicators;
- Chapter 6: plan actions on objectives of CSR indicators and plan realisation (DO);
- Chapter 8: implementation of objectives on CSR indicators (8.3);
- Chapter 9: measuring of CSR indicators;
- Chapter 10: improvement and deepening CSR indicator in consultation with stakeholders.

### Loop of Stakeholders to incorporate in the management system

- Chapter 4: (updating) inventory stakeholders and classifying to level and interest and influence;
- Chapter 8: linking, questioning of stakeholders on CSR indicators and assessing CSR indicators;
- Chapter 7: active and demonstrable communication with stakeholders.



CSR Performance ladder  
Part A of A and B



## Annex 6. Loop CSR management system (mandatory)

This annex shows the loop within an implemented CSR management system that meets the requirements of the CSR Performance ladder and in case of certification see annex "Term of management actions" also.

The Plan, Do, Check, Act cycles of the CSR management system run through the chapters in the standard, policy making and policy operation several times. The result of both cycles will be measured, monitored and adjusted. Supplemented with stakeholder communication, internal audit and management review a snapshot will be created and adjusted regarding the functioning of the CSR management system of the organisation and her CSR performance.

### CSR policy making

Management activities to set CSR indicators in consultation with stakeholders, to plan priority and CSR objectives on CSR indicators:

- Chapter 5: Leadership and CSR policy;
- Chapter 4: inventory of CSR indicators;
- Chapter 4: (update) inventory stakeholders and classification to level and to interest and influence;
- Chapter 9: measuring of CSR indicators;
- Chapter 6: planning of actions to operate stakeholder – indicator management;
- Chapter 8: linking, questioning of stakeholders on CSR indicators and assessing of CSR indicators;
- Chapter 6: planning of actions for objectives on CSR indicators and planning of the realisation;
- 7.4 Active and demonstrable communication with stakeholders on multiple subjects.

### CSR policy operation

Management activities to plan, implement and measure objectives on CSR indicators.

- Chapter 6: plan actions for objectives of the CSR indicators and plan realisation;
- Chapter 8: implementation of objectives on CSR indicators (8.3);
- Chapter 9: measuring of CSR indicators;
- 7.4 Active and demonstrable communication with stakeholders on multiple subjects.

### CSR adjusting

Management activities by the organisation to evaluate the CSR Performance of CSR indicators and the effectiveness of the CSR management system:

- Chapter 9: the internal audit and the management review;
- Chapter 10: improvement and deepening CSR indicators in consultation with stakeholders;
- Chapter 5: leadership and CSR policy;
- 7.4 Active and demonstrable communication with stakeholders on multiple subjects.



## Annex 7. Conversion June 2010 to 2013 (informative)

was	is	Subject	Text source
Version June 2010	Version 2013	Remark: Standard texts' and Contents translated from Guide 83	Annex SL ISO / IEC 2012 (Guide 83)
Chapter 1 to 4	Part A	Requirements of the CSR management system	
3.2.3	Chapter 4 to 10	Certified management system, cancelled as a requirement, has become CSR management system for levels 3 and 4	Guide 83, question CVD, question Belgium
3.2.3	4.4 and 8.3	For level 5 will remain a distinctive requirements of 2 management system certificates	CSR Performance ladder version June 2010
3.2.3	Chapter 8	Assurance	
Assurance of the CSR management system for all levels	Certification requirement implemented system x months		
Chapter 4	Chapter 4 to 10	Level requirements will be arranged on subject following according Annex SL ISO / IEC 2012 (Guide 83)	Guide 83, version May 2012 (Belgium)
4.x.2	Chapter 5	Governance, was recorded in table, now written out as a requirement	Text CVD 3-6-2012
4.x.3	4.2	Stakeholder inventory, Classification per level and combining of texts, used to be step 1,2,3 of 9 steps.	MVO-P Chapter 3, 4 and Annex 1
4.x.3.5	7.4	Stakeholder communication, used to be step 9 in stakeholder management	MVO-P Chapter 3, 4 and Annex 1
4.1.4	4.3	General Requirements	Guide 83, MVO-P 4.1.4
4.x.2	4.1	Inventory of Indicators per level, Matrix combined. Level 1+2 have optional indicators, for Level 3,4 and 5 all indicators are mandatory	Guide 83, version May 2012 (Belgium)
4.x.2	Annex 1	MVO indicator matrix ref ISO 26000	
4.x.3	8.3	Stakeholder management, classification per Level, combining of texts, used to be steps 4, 5, 6, 7 of 9 steps.	MVO-P Chapter 3, 4 and Annex 1
4.x.3.9	7.4	Stakeholder communication, used to be step 9 in stakeholder management	MVO-P Chapter 3, 4 and Annex 1
ISO 9001, 4.x.3.9	Chapter 7	Support, 7.1 Resources, 7.2 Competence, 7.3 Awareness, 7.4 Communication, 7.5 Documented information	Guide 83, MVO-P Chapter 4 Communication + Annex 1
ISO 9001, 3.2, 3.3, H4	Chapter 8 and introduction	Operation, pdca cycle CSR management system	Guide 83, MVO-P Chapter 3 and 4
ISO 9001	9.2	Internal audits	Guide 83
ISO 9001	9.3	Management review	Guide 83
ISO 9001	10.1	Determining the cause of nonconformity	Guide 83
Chapter 5 to 6	Part B	Certification requirements	ISO 17021