



CSR Performance Ladder

Transition document version 3.0 to 4.0

CSR Performance Ladder 4.0 – 01-10-2023

A practical application of People, Planet & Profit, inspired by the international standard ISO 26000, supports the UN Sustainable Development Goals and preparing for Corporate Sustainability Reporting Directive.



1. Introduction

This document is made to provide clarity to certified organisations and certification bodies what the conditions are to transit to CSR Performance Ladder version 4.0.

2. Transition period

The transition from version 3.0 to version 4.0 proceeds as follows:

- When the organisation and certification body are prepared and ready, audits against version 4.0 *may* be performed as of December 1st, 2023.
- As of October 1st, 2024, all audits have to be performed against version 4.0.
- Certificates issued against the CSR Performance Ladder version 3.0 are no longer valid as of October 1st, 2025.

3. How will transition audits be performed?

3.1 Type of audit

The transition audit to version 4.0 may be combined with the annual surveillance or re-certification audit. An initial audit against version 4.0 may be performed as of December 1st, 2023. There is no need to schedule an additional audit for the transition audit.

3.2 Audit time calculation transition audit

- When a transition audit is combined with a surveillance audit, 0,5 day additional audit time will be calculated to be able to address the differences between the requirements.
- When the transition audit is combined with a re-certification audit there is no need to add audit time.

4. Implications for....

The impact of the transition to version 4.0 will differ per certified organisation and depends on how mature the organisation's CSR policy is. We outline below how, as a certificate holder and as a certification body, you can best prepare yourself for the transition to version 4.0.

4.1 Certified organisations

Organisations already certified against version 3.0 are advised to:

- a. Perform a gap-analysis to clarify what issues have to be addressed to be able to meet the version 4.0 requirements.
- b. Draft a implementation plan.
- c. Provide training and create awareness for all these parties involved with meeting the CSR-requirements.
- d. Consult your certification body when needed.

4.2 Certification bodies

Certification bodies are advised to:

- a. Train and qualify auditors to make sure the required knowledge is obtained.
- b. Consult the CSR Performance Ladder Board of Experts when requirements are in need of further clarification.
- c. Provide certified organisations with information on the transition period and (possible) impact on audit time calculation and planning.
- d. Schedule audits in such a way that ultimately per October 1st, 2025, all organisations are certified against version 4.0.