



CSR Performance Ladder

Part A – Requirements CSR Management Systems

CSR Performance Ladder 4.1 – 06-01-2025

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.



Requirements for CSR Management Systems and the CSR Performance Ladder - Certification Scheme

The CSR Performance Ladder is a practical application of People, Planet & Profit inspired by the international standard ISO 26000, supports the Sustainable Development Goals and prepares for the Corporate Sustainability Reporting Directive.

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Availability

The CSR Performance Ladder can be downloaded free of charge at www.csrperformanceladder.com.

Answers to Frequently Asked Questions

For answers to frequently asked questions about the CSR Performance Ladder, please go to www.csrperformanceladder.com.

Helpdesk/User Instructions

For questions about the content and application of the CSR Performance Ladder, please get in touch with the Foundation Sustained Responsibility at info@mvoprestatieladder.nl or contact your certification body.

The two parts CSR Performance Ladder – Requirements for CSR Management Systems and the CSR Performance Ladder – Certification Scheme were established by the Foundation Sustained Responsibility on the advice of the College of CSR Performance Ladder Specialists on 1 October 2023.

As of 1 December 2024, the amended Version 4.1 of Part A has been adopted.

Practical information about CSR Performance Ladder certification

On the website www.csrperformanceladder.com you can find information about the registered certification bodies, CSR Performance Ladder certificates that have been issued, the CSR Performance Ladder standard and more.



Foreword

Wherever you look – whether it's when you go online or when you open the newspaper – the message is clear: Corporate Social Responsibility is the centre of attention and rapidly gaining momentum. We find ourselves at a crucial crossroads where we need to take into account our planet's limits, including the climate, biodiversity, water, fertilisers and air quality. Furthermore, we also need to tackle the challenge of increasingly scarce raw materials.

At the same time, our awareness of a broad range of societal issues is growing. We are thinking about organisational governance, looking more closely at business ethics, fair trade and combatting tax avoidance. We emphasise the promotion of labour practices, particularly given the increasing flexibility of the labour market. Simultaneously, we are looking critically at the worldwide impact of globalisation on both the people and the environment in developing countries. We are living in a time of change and awareness, in which we are working on a more just and more sustainable world.

Businesses and governments are continually encouraged to contribute actively to an effective approach to the limits of our planet and to complex social problems. Society's expectations are growing fast, and this has led to a surge in sustainable purchasing policies, better known as Socially Responsible Purchasing (SRP).

Corporate Sustainability Due Diligence Directive (CSDDD) in the European Union.

Furthermore, there is a growing need for organisations to provide complete transparency regarding their social impact. The EU's Corporate Sustainability Reporting Directive (CSRD) is making it compulsory for organisations to publish detailed sustainability reporting.¹ This is a time of radical change, in which organisations are forced to innovate, transform and take up their role in designing a more sustainable and just world.

¹ Obligation from 1 January 2025* regarding sustainability reporting for financial year 2024 for companies already subject to the Non-Financial Reporting Directive (NFRD). As of 1 January 2026, the obligation for sustainability reporting over financial year 2025 will apply to other large companies that meet two of the following criteria: number of staff >250, total turnover >50 million euros, total assets >25 million. As of 1 January 2027, the obligation for sustainability reporting for financial year 2026 will apply to listed SME companies. It is also expected that the 'chain effect' of the European Union's CSRD will lead to an increased demand for insight into CSR performance of SME businesses that are not covered by the CSRD.

*In March 2025, the European Parliament decided that companies will receive a two-year extension to comply with the CSRD law (2027 instead of 2025). Additionally, the number of required data points from the ESRS standards will be significantly reduced. The EU Commission aims to present a revised proposal to the member states by the end of 2025.



But that is not all: at both the national and European level, laws and regulations are being tightened with respect to these social issues. One example is the compulsory implementation of a due diligence process through the



From compliance to purpose

The developments outlined above give rise to both opportunities and threats for organisations. The opportunities arise due to the substantial need for innovative sustainable solutions and sustainable business models and revenue models, and the growing market for your sustainable products and services. The threats arise because carrying on in the same way as before is no longer a viable option in the long term. Organisations like yours will increasingly derive their reason for existence from the value they add to society: from meeting minimum requirements to minimise negative impact (*compliance*) to delivering a positive contribution (*purpose*).

Advantages of CSR for businesses

Integrating CSR in operations in accordance with the standard requirements of the CSR Performance Ladder will help you as a business not only to meet laws and regulations or client obligations, but it can also lead to an improved reputation, increased customer satisfaction and loyalty, and contribute to cost savings. Furthermore, CSR can help you attract and retain new talent, who are increasingly looking for companies that share their value and work towards a better world. Investors are also increasingly monitoring the CSR performance of the businesses they finance.

The key innovations compared with the 2020 version are as follows:

Version 4.0 of the CSR Performance Ladder reflects a stronger emphasis on the expectations and demands of customers and clients regarding social and/or ecological aspects of products and service. This starts in determining material CSR issues. Systematically responding to the CSR requirements and expectations of key existing and potential clients and customers will not only contribute to societal impact – it will also create opportunities to help the organisation succeed both economically and in terms of sustainability.

The obligation to report to and communicate with stakeholders on the defined CSR objectives, CSR performance achieved and future ambitions has been developed in more detail. In light of new EU legislation regarding sustainability reporting (CSRD), the operational

and procedural characteristics of sustainability reporting and external audits of these reports are defined: CSR issues and corresponding descriptions ([Annex 1](#)) have been amended accordingly. Holding a certificate for the CSR Performance Ladder does not automatically mean an organisation complies with the CSRD, but the CSR Performance Ladder provides organisations with tools to meet these new compliance obligations. The requirements of the standard regarding issues like materiality analysis have been clarified in accordance with the CSRD, in part by defining concepts like due diligence, double materiality, value chain and timeline in the relevant standard articles.

In light of the developments above, more consistent use of language is required, for example regarding the labelling of CSR issues and stakeholders as important, relevant, significant and material. We have chosen to only speak of material CSR issues and significant stakeholders, or non-material CSR issues and non-significant stakeholders.

The content of the description of a number of CSR issues has been formulated in such a way that the positive contributions to those CSR issues is emphasised in addition to avoiding negative impact (often compliance obligations). Additionally, the CSR issues are discussed more than before from the point of view of double materiality.



This is combined in the fourth version of the CSR Performance Ladder

A sustainable future demands an integrated approach whereby we consider not only the impact of products during manufacture and use, but also the impact during the entire lifecycle. Therefore, organisations like yours are increasingly encouraged to expand their chain involvement and responsibility. This means not only making your own operations sustainable, but that you also actively involve your suppliers and customers in the creation of a sustainable value chain. Additionally, a large number of organisations will be obliged to provide accountability on these topics in their management report.

In order to support businesses and buyers, the CSR Performance Ladder has been updated to a fourth version that ensures the connection between these developments and the requirements. This means that you can use the CSR Performance Ladder as a guide in their response to new EU legislation on CSR reporting and setting up and embedding SRP.

A certificate from CSR Performance Ladder provides objective proof that your organisation has a Corporate Social Responsibility management system aimed at continuously improving your organisation's social impact. In that respect, the focus is on CSR issues where your organisation has the greatest impact. The involvement of and continual communication with stakeholders is a central issue. The societal impact on these CSR issues – which correspond to the SDGs – is made measurable and manageable by means of CSR Performance indicators. Annual reporting provides insight into the results, enabling you to meet more easily the regulations in which sustainability reporting is made compulsory.

The Plan-Do-Check-Act cycle – which follows the harmonised structure of ISO standards – is used in order to

ensure continuous improvement. This makes it easier to integrate this in management systems aimed at quality, safety, health and environment.

A transitional arrangement for current certificate holders under version 3.0 (2020) will be published on the website www.csrperformanceladder.com.



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Introduction

The CSR Performance Ladder certificate provides objective evidence that an organisation has a Corporate Social Responsibility management system that manages stakeholder requirements and expectations with a view to results. The CSR Performance Ladder is a standard comprised of two standard documents.

1. This document is Part A: CSR Performance Ladder – Requirements for CSR Management Systems. It describes the requirements that an organisation's CSR management system must comply with in order to be eligible for certification (at one of the five levels of the CSR Performance Ladder). The CSR management system also includes stakeholder management and CSR issue management. Stakeholder management is about demonstrably managing stakeholder engagement and expectations and requires communication and coordination with stakeholders on policy and performance. Control of CSR issues is about demonstrable control and performance with respect to the organisation's material issues.
2. Part B: CSR Performance Ladder – Certification Scheme. Part B sets out the requirements that apply in order to ensure the smooth running of the CSR Performance Ladder certification process. This part is mainly relevant to certification bodies, but it can also be useful for organisations to familiarise themselves with the rules that govern certification for the CSR Performance Ladder.

The CSR Performance Ladder has five levels: levels 1 and 2 are entry levels, for organisations that are still developing a systematic CSR policy. Levels 3, 4 and 5 are intended for organisations that already have a fully-fledged, systematic CSR policy. See [4.6](#) for the requirements that apply to each level.



Figure 1: The five levels of the CSR Performance Ladder

The three core elements of a CSR management system are:

1. A management system based on the Deming cycle: Plan-Do-Check-Act as described in Annex SL IEC / ISO 2012 (Guide 83). This system must be implemented and embedded in the organisation, with a focus both on results and (continuous) improvement. Certification bodies will comply with NEN-EN-ISO/IEC 17021-1:2015 in their assessments of CSR management systems.
2. Stakeholder management: periodic identification of significant stakeholders and regular communication and engagement with these stakeholders.
3. CSR issues: The material CSR issues for the organisation have been determined. Performance indicators are used to measure the status, progress and realisation of CSR policy for each issue and to adjust policy where necessary. The CSR issues and performance indicators are important for the purpose of setting objectives for the organisation and for communicating and collaborating with stakeholders.

The division into chapters should not be relied on as guidance for setting up the CSR management system. Chapters 4-10 describe the requirements that apply to CSR management systems. The way in which these requirements are applied will vary from organisation to organisation. Where in the text 'EXPLANATION' is described, this provides further explanation of norm elements and should be interpreted as a requirement.

Chapter 4, The context of the organisation, concerns the opportunities and risks that the organisation faces from the outside environment. The societal requirements and expectations that are relevant to the organisation are identified, as well as the



stakeholders that play a key role in this respect. This has implications for the scope and extent of the CSR management system, the way the CSR management system is organised and the level that the organisation aims to achieve.

Chapter 5, Leadership, is all about organisational governance, leadership and management commitment. Top management determines the CSR policy, takes responsibility for the CSR management system, arranges the roles and assigns responsibilities and authorities. Core values or company principles are determined.

Chapter 6, Planning, is the starting point of the PDCA cycle. The objectives of the CSR policy are made specific with the aid of CSR issues and performance indicators. Plans are drawn up for realising the objectives.

Chapter 7, Support, addresses the resources and staff needed to enable a CSR management system to function effectively and to implement plans: competences, awareness, reporting, communication with stakeholders, publication of the CSR report, and documentation of relevant information.

Chapter 8, Operation, concerns the implementation and execution of planned activities. It deals with internal processes, sustainable purchasing, relationships with suppliers and the realisation of the organisation's CSR objectives.

Chapter 9, CSR Performance Evaluation, is about the monitoring, measurement, analysis and evaluation of CSR policy. Compliance with internal and external requirements is an important consideration in this respect. Internal audits are important for determining whether the CSR management system is functioning as intended, as well as providing key input for the management review. The evaluation of the CSR management system's performance also serves as key input for the annual CSR report.

Chapter 10, Improvement, concerns improving the CSR management system itself as well as improving processes and refining objectives where necessary. These efforts contribute to the (continuous) improvement of the organisation's societal impact.

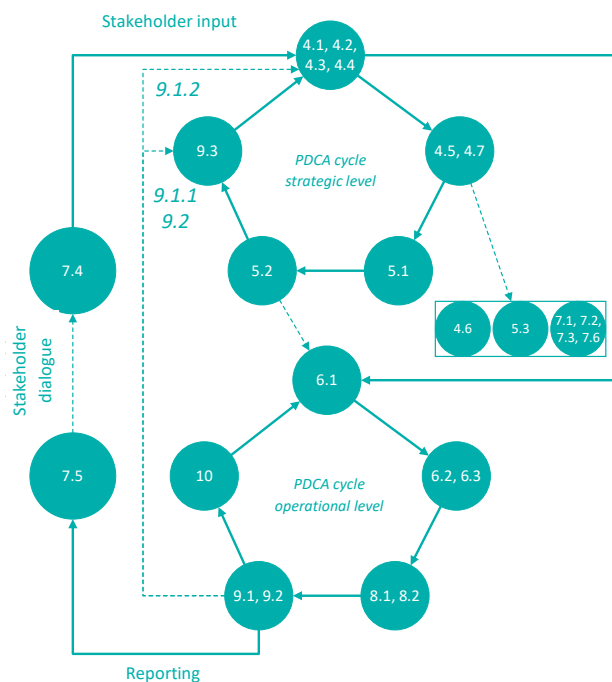


Figure 2: diagram showing the elements of the standard elements and their mutual relationships



1 Subject and scope

This standard specifies the requirements applicable to CSR management systems, which organisations can use to improve their societal impact. The standard is intended for organisations that want to manage their societal responsibilities in a systematic manner, thereby contributing to the social, ecological and commercial pillars of sustainability.

This standard helps organisations to achieve the intended societal results, which are of value to society, the organisation itself and its stakeholders. In conformity with the CSR policy of the organisation, the intended results of the CSR management system are:

- To fulfil compliance obligations.
- To contribute to sustainable innovation and to achieve societal and economic objectives.

This standard can be applied by any organisation, regardless of its size, type and nature, and applies to the social, ecological and commercial aspects of its activities, products and services. The organisation determines the extent to which it can exercise control or influence, based on a life cycle perspective, role in the value chain, and active communication with stakeholders. The standard does not, however, lay down any specific CSR performance requirements.

The CSR Performance Ladder allows CSR policy to be shaped at strategic level and ensures that operational processes can result in the realisation of CSR objectives. Obtaining CSR Performance Ladder certification will help to embed the CSR management system in the organisation and support communication to internal and external stakeholders.

The organisation itself determines which of the five levels to aim for in its first CSR certification audit. Levels 1 and 2 are entry levels, which assume that the organisation will later progress to at least level 3. However, it is up to the certification body to determine the level for which a CSR Performance Ladder certificate is issued.

2 Normative references

Two normative references apply:

NEN-ISO 20400:2017

Socially responsible purchasing – Guideline

NEN-EN-ISO 26000:2020

Guideline on social responsibility for organisations



Differences between ISO 26000 and the CSR Performance Ladder

ISO 26000 is a guideline and explicitly not suitable for certification.

The CSR Performance Ladder – based on ISO 26000 – is suitable for certification.

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3 Terms and definitions

3 Ps	People, Planet and Profit. Businesses often refer to People, Planet and Profit to signify that it is important to strike a good balance between making a profit and realising social and ecological objectives. Non-profit organisations in particular find this concept difficult to apply. That is why reference is increasingly being made to 'People, Planet and Prosperity'. In this connection Prosperity also includes the contribution made to welfare and well-being. Where the 3Ps overlap is often termed Purpose, which indicates the motivation of an organisation.
Business model	A business model is a model used to identify and manage various aspects of a business (e.g. organisational, operational, financial, societal and ecological aspects). See also: revenue model .
Certification	A certificate is a declaration of compliance with certain standards. CSR Performance Ladder certification is conducted exclusively by independent, specialist certification bodies that hold a licence issued by the Foundation Sustained Responsibility. A certificate will be awarded once it has been established that the management system complies with the requirements set out in this document. The certificate implies a legitimate expectation that the requirements will continue to be met.
Certification Scheme	The rules governing certification. See CSR Performance Ladder Part B.
Compliance obligations	Requirements arising from laws or regulations with which an organisation must comply, as well as other requirements that an organisation is obliged to comply with or chooses to comply with.
Consumers including end users	People who acquire, consume or use goods and services for personal use, for themselves or others, and not for reselling or commercial purposes are consumers. End users are people who ultimately use a certain product or service or who are intended to do so. In the CSR Performance Ladder, where 'consumers' is used it can be understood to mean consumers or end users.
CSR (Corporate Social Responsibility)	Doing business in a way that involves actively managing Social Responsibility by means of transparent and ethical behaviour that: <ul style="list-style-type: none">• contributes to sustainable development including the health and welfare of society;• takes into account the expectations of stakeholders;• is in compliance with the applicable law and consistent with international norms of behaviour;• is integrated and implemented in the entire organisation. The first step is for organisations to ensure that they do not exacerbate societal problems. Businesses can go one step further by endeavouring to contribute to solving these problems.
CSR issue	An issue that is relevant to social responsibility. The CSR Performance Ladder covers seven core subjects: (I) organisational governance, (II) labour practices, (III) human rights, (IV) fair business practices, (V) consumer issues, (VI) circular economy and climate change and (VII) societal involvement and development. These seven core subjects are divided into 26 CSR issues.
CSR management system	The management system for the organisation's corporate social responsibility. The system is run by top management and also encompasses stakeholder management and the management of CSR issues.
CSR Performance Indicator	A measurable representation of a situation or the status of activities, management or circumstances. These performance indicators can correspond to the publication requirements on which the organisation reports.



CSR Performance Ladder	A standard against which organisations can ask to be certified. In addition to this document, there is a corresponding Part B, the standard for certification bodies.
CSRD	Corporate Sustainability Reporting Directive (Directive 2022/2464/EG).
Disclosure requirements	Topics considered based on the ESRS on which the organisation must report in its CSR report, and so must monitor and evaluate. The disclosure requirements are organised into governance (GOV), strategy (SBM), impact, risk and opportunity management (IRO), and metrics and targets (MT).
Double materiality	A perspective that on the one hand considers the impact materiality and on the other the financial materiality (ESRS 1 General requirements section 3.3).
Due diligence	“Process in which organisations identify, prevent and reduce the actual and potential negative consequences of their acts, and by which they can provide accountability on their approach to those consequences as an integrated part of their decision-making process and risk management system. In the implementation of due diligence, the focus is not only on the risks for the organisation, but also the rights of other stakeholders, such as employees and local communities, as well as the actual and potential risks of negative consequences for them.” (OESO, 2018)
ESRS	The European Sustainability Reporting Standards (ESRS) are guidelines that must be followed for the reporting obligation in line with the CSRD. A distinction is made between general, thematic and sector-specific ESRS.
Financial materiality	The degree to which developments relating to a CSR issue can lead to financial effects for the organisation (ESRS 1 General requirements section 3.5).
Impact materiality	The degree to which an organisation has a (potential) impact on humans and the environment (ESRS 1 General requirements section 3.4).
Impacted community including indigenous peoples	Ethnic groups who live or work in the same area and are impacted by the activities of an organisation or by its value chain are considered impacted communities. Ethnic groups whose social, cultural or economic circumstances can deviate significantly from other parts of the national community, largely because of their ancestry in the population of the country, or a geographic region to which the country belongs, at the time of conquest or colonisation, or when the current national borders were defined are referred to as indigenous peoples. In the CSR Performance Ladder, where ‘impacted community’ is used it can be understood to mean impacted community or indigenous peoples.
Level	The CSR Performance Ladder has five levels that lead to sustainable development, with level 5 being the highest level attainable. The organisation’s level is based on an assessment of the stage of development reached by its CSR management system and CSR policy at a particular moment in time. This level can be affected by both external and internal developments.
Lifecycle	A succession of interconnected phases of a system of products or services. The key phases are the acquisition of raw materials, design, manufacturing, transport/delivery, use, maintenance, end-of-life treatment and disposal or reuse (ISO 14001:2015).
Management system	A set of interrelated or interacting elements of an organisation to establish policies and objectives, as well as processes to achieve those objectives.
Non-Governmental Organisation (NGO)	Voluntary civil groups without profit motive, mainly independent of government, that are organised locally, nationally or internationally, to tackle issues that support public interests.
Organisation including company	The party that is responsible for ensuring that production processes, trade and/or services consistently comply with the requirements that form the basis for certification; where the term ‘organisation’ is used in the CSR Performance Ladder, this refers to both companies and other organisations.



Revenue model	The revenue model, which is part of the business model, describes how the operational activities generate income and/or profit. It is important that the revenue model incorporates CSR aspects.
Sector	A group of companies or organisations of a similar nature, at regional, national or international level.
Social Responsibility	The responsibility of an organisation for the effects of its decisions and activities on society and the environment.
SRP (Socially Responsible Purchasing)	The application of environmental, social and governance aspects in all phases of the purchasing process, to ensure that this ultimately leads to the actual provision of a product, service or work that complies with these environment, social and government aspects.
Staff representation	Representative as appointed or elected in a trade union of staff or otherwise elected to represent employees. Trade unions set themselves the objective of representing the collective and/or individual interests of the members to their employer or bodies that influence working conditions. This explicitly excludes staff representation.
Staff: regular staff and flexible workers	The organisation's own staff includes regular staff and flexible workers (ESRS S1). Regular staff are employees with a permanent contract with their employer. Flexible workers are staff who do not have a permanent employment contract with the organisation for which they work. The term flexible workers includes staff with a short-term employment contract, or an interim contract, as well as zero-hour contracts and temporary staff, freelancers and the self-employed. In the CSR Performance Ladder, the term 'staff' should be read to mean both the organisation's regular staff and flexible workers who carry out work for the organisation.
Stakeholder	A person or organisation capable of influencing or being impacted by a decision or activity, or which considers itself to have been impacted by a decision or activity. The stakeholders have a direct or indirect interest in an organisation's performance (including its performance in relation to society) or in the organisation's success. Together the stakeholders represent society's perceptions and expectations of the organisation. Existing or potential customers or clients who set requirements of the organisation's performance in relation to society (e.g. social, ecological) provide a strong boost to CSR, enabling the organisation to tap into new commercial opportunities. Internal stakeholders include staff, owners and/or shareholders. External stakeholders include workers in the value chain, NGOs, governmental organisations, consumers and impacted communities. Stakeholders are considered significant if they can exercise a large effect on the organisation or have a major interest in the CSR performance of the organisation. The organisation must define and apply criteria for the exact definition of stakeholder.
Sustainability	A situation in which the current global population is able to meet the needs of the present without compromising the ability of future generations to meet their own needs (derived from WCED 1987 – UN report on sustainable development). Because the ideal situation has not been reached, people often refer to sustainable development. Social, ecological and economic aspects are important in this respect (often referred to as People, Planet and Profit/Prosperity, or the '3 Ps').
Sustainable Development Goals (SDGs)	The global sustainable development goals for 2030 as adopted by the United Nations in 2015. The SDGs represent important international CSR goals for the medium term, which means that they shape the sustainability policies of many national governments and organisations, particularly those that operate internationally. The CSR Performance Ladder is an important tool for enabling organisations to give specific form to their efforts to contribute to the SDGs.
Sustainable purchasing	See socially responsible purchasing .
Top management	A person or group of people who direct(s) and control(s) an organisation at the highest level.



Value chain

Integrated approach to the product system or service system to which an organisation belongs. All phases of the lifecycle perspective must be considered here.

Workers in the value chain

Workers who carry out work throughout the entire value chain of which the organisation is part and who experience or may experience a material impact of the products, services or activities of the organisations (ESRS S2). This excludes workers who are included in the definition of 'staff'.



4 Context of the organisation

4.1 Identification of the relevant CSR issues for the organisation

- a. At least once a year the organisation shall identify which of the 7 core subjects and 26 issues in the CSR Performance Ladder are relevant to its societal impact. To this end, the organisation shall examine whether each of the 26 CSR issues (see [Annex 1](#)) may be relevant to the organisation taking into account double materiality, and, if so, include each potentially relevant issue in a 'long list'.
- b. The organisation shall prioritise the CSR issues in the long list and distinguish between relevant/highly relevant issues and less relevant issues. The factors to be taken into account in this connection include: commercial strategy, strategic opportunities and risks, the nature of the primary process, CSR issues that play a role in public debate and the media, the applicable laws and regulations, and the expectations of stakeholders.
- c. When identifying which CSR issues to investigate, organisations that wish to acquire a (material) part of their commissions through public-private services and/or tenders must consider which issues are considered relevant from the perspective of the criteria for Socially Responsible Purchasing. In addition to identifying the existing SRP criteria² of their product or service, they must also consider the CSR issues that are addressed in their relevant buyer groups³ and/or criteria that are announced directly to the organisation in tenders.

The organisation shall identify and establish criteria for determining which CSR issues are relevant and how relevant they are.

EXPLANATION 1 CSR issues may be connected with risks and opportunities in the context of the organisation on account of either positive or adverse impacts.

EXPLANATION 2 The CSR issues can easily be linked to the Sustainable Development Goals (see [Annex 4](#)). If the organisation wishes to pursue one or more SDGs, this will also have implications for the relevance of the various CSR issues.

4.2 Identification of significant stakeholders

- a. At least once a year the organisation shall identify which internal and external stakeholders may be relevant to its CSR policy. To this end the organisation shall draw up a 'long list' of relevant stakeholders. The following categories of stakeholders should be considered: customers and clients, consumers, internal stakeholders including flexible workers, local residents and neighbours, sectoral organisations, suppliers and supply chain partners, trade unions and other staff representation, impacted communities, government bodies, NGOs, capital providers and business services.
- b. The organisation shall prioritise the stakeholders in the long list and distinguish between significant stakeholders and non-significant stakeholders. The factors to be taken into account in this respect include:
 - the influence that the wishes and expectations of the stakeholders may have on the organisation;
 - the control that the stakeholders concerned can exercise over the organisation;
 - the CSR issues that are relevant to the stakeholders.

² <https://www.mvicriteria.nl/en>

³ <https://www.pianoo.nl/en/sustainable-public-procurement/buyer-groups-sustainability>



- c. When identifying stakeholders, organisations that wish to acquire a (material) part of their commissions through public-private services and/or tenders must consider which public stakeholders should be considered more or less relevant from the perspective of the service and/or product to be provided. These may be public clients at varying levels such as state government, provinces, municipalities, administrative organisations, government services, etc. This analysis is marked in the long list mentioned in 4.2.a and the priorities mentioned in 4.2.b.

The organisation shall identify and establish criteria for determining which stakeholders are significant and to what extent.

EXPLANATION 3 existing or potential customers or clients who set societal (e.g. social or ecological) requirements of the organisation are always relevant stakeholders: these requirements are relevant to the integration of CSR into marketing and innovation. Responding to this type of requirement and expectation is not only good for the CSR policy, but also offers the organisation opportunities to combine and expand its economic and sustainable success.

4.3 Transparency about compliance obligations

At least once a year the organisation shall:

- a. Determine its compliance obligations with respect to CSR aspects.
- b. Determine how these compliance obligations apply to the organisation.
- c. Take account of these compliance obligations when establishing, implementing, maintaining and continuously improving its CSR management system.

The organisation shall retain documented information concerning its compliance obligations.

EXPLANATION 4 Compliance obligations may lead to commercial and other risks and opportunities for an organisation.

EXPLANATION 5 Compliance obligations are also understood to mean: obligations with respect to sustainability reporting and due diligence, as well as sectoral covenants and guidelines signed by the organisation.

4.4 Material CSR issues and significant stakeholders

The organisation shall determine the material issues based on the outcomes of its prioritisation of CSR issues and stakeholders, taking its compliance obligations into account. The materiality analysis is a continuation of the outcomes of the identification of CSR issues societally relevant to the organisation (4.1), identification of stakeholders relevant to the organisation (4.2), transparency in compliance obligations (4.3), identified opportunities and risks (6.1) and communication with stakeholders (7.4). The materiality analysis must clearly indicate:

- the importance of all 26 CSR issues for the organisation;
- the importance of all 26 CSR issues for the stakeholders;
- which CSR issues apply as material and non-material by using the principle of double materiality.

This materiality analysis must be updated at least once a year. Annex 2 illustrates how the materiality analysis can be designed.

EXPLANATION 6 In its CSR policy, the organisation must place the emphasis on material CSR issues.



EXPLANATION 7 If one or more (potential) customers or clients place demands on specific CSR issues, then this must lead to an increase of materiality. Responding to requirements and expectations will not only be beneficial to CSR policy, but will also offer the organisation opportunities to combine economic success with successful sustainability efforts.

EXPLANATION 8 The audits carried out by the certification body will assess whether the methodology used to determine material CSR issues and significant stakeholders is reproducible, accurate, complete and up-to-date.

With respect to the material CSR issues that it identifies, the organisation also needs to take into account:

- a. Changes, including planned or new developments, and any new or changed activities, products and services.
- b. Abnormal circumstances and reasonably foreseeable emergencies.

EXPLANATION 9 From level 3 upwards, the CSR management system includes each of the 7 core subjects under People, Planet and Profit/Prosperity. Input from stakeholders and periodic dialogue with them contributes to the realisation of the objectives (see 6.2.1) related to the material CSR issues.

4.5 Scope of the CSR management system

The organisation shall decide on the boundaries and applicability of the CSR management system in order to determine its scope. In determining this scope, the organisation shall take the following factors into consideration:

- a. The material CSR issues and the associated requirements (see 4.1 and 4.4).
- b. The compliance obligations referred to in 4.3.
- c. Its organisational components, roles and physical boundaries.
- d. Its activities, products and services.
- e. Its authority and ability to exercise control and influence.
- f. The results of the assessment of stakeholder requirements and needs (see 4.2 and 4.4).

Once the scope has been defined, all of the organisation's activities, products and services falling within that scope shall be covered by the CSR management system. The scope is also relevant when determining which level the organisation is aiming for on the CSR Performance Ladder (see 4.6).

Documented information in scope must be retained and made available to stakeholders.

4.6 Requirements for each level

With respect to all levels, it is necessary for the organisation to know which CSR issues play a role in its sector and whether the sector has particular agreements, guidelines or covenants. The organisation shall provide period justification of its position relative to CSR in the sector (for an explanation of the sector comparison see Annex 3). The organisation shall make active efforts in this respect. It will have a CSR management system that safeguards its processes, ensuring continuous improvement and active dialogue with stakeholders. In addition, a CSR report shall be drawn up and published once a year.



Level	Performance level and scope	External audit report if CSRD does not yet apply
Level 1	A complete assessment of CSR issues and stakeholders has to be carried out. Policy and objectives have been determined for a limited number of these CSR issues. The organisation aims to at least match the sectoral average. The stakeholders have been identified. A policy is in place to progress to level 3 within two years. See also Annex 6 .	No
Level 2	Policy and objectives have been determined for a limited number of material CSR issues. The organisation aims to at least match the sectoral average. A policy is in place to progress to level 3 within one year. See also Annex 6 .	No
Level 3	Policy and objectives have been determined for the material CSR issues. The organisation aims to at least match the sectoral average. <ul style="list-style-type: none"> The organisation can demonstrate that its performance at least matches the sectoral average on each of the material CSR issues. CSR core values and business principles have been defined and implemented. 	No
Level 4	Policy, objectives and results have been determined for the material CSR issues that exceed the sectoral average. <ul style="list-style-type: none"> The organisation can demonstrate that its performance is among the best in the sector on each of the material CSR issues. CSR core values and business principles have been defined and implemented. CSR voluntary agreements and sectoral guidelines are complied with. The organisation contributes to the development and realisation of innovative supply chain solutions that have a demonstrable impact. A number of new products or services make a contribution to solving societal problems. 	No
Level 5	Policy, objectives and results have been determined for the material CSR issues that exceed the sectoral average. <ul style="list-style-type: none"> The organisation can demonstrate that its performance is among the best in the sector on each of the material CSR issues. CSR core values and business principles have been defined and implemented. CSR sectoral agreements and sectoral guidelines are complied with. The organisation actively contributes to the development and realisation of innovative supply chain solutions that have a demonstrable impact on CSR. The majority of new products or services make a contribution to solving societal problems. The organisation is regarded by significant stakeholders as a trailblazer in relation to multiple CSR core subjects. The organisation is clearly dedicated to the transition to a more sustainable society. 	Yes

EXPLANATION 10 At each level of the CSR Performance Ladder, the organisation can focus on contributing to one or more of the 17 SDGs. See [Annex 4](#) and [Annex 5](#) for the links between the SDGs and the CSR issues. Obviously, these links are only meaningful in the case of one or more material CSR issues.



EXPLANATION 11 Baseline measurements in sectoral covenants can be seen as sectoral average, as long as this is substantiated. If an organisation has signed a sectoral covenant, this does not mean that the organisation automatically exceeds the sectoral average.

EXPLANATION 12 Stakeholder statements should be used to justify calling the organisation a frontrunner with respect to a specific CSR issue (see [Annex 3](#)). Hiring an external sector specialist to ratify the justification is permitted.

EXPLANATION 13 At level 5, the organisation has insight into the CSR performance of its relevant external suppliers. The organisation demonstrates that the defined objectives are achieved. The organisation publicly commits to a CSR plan from – or with – governments or social organisations, and can demonstrate that it provides a relevant contribution to an innovative CSR project.

4.7 CSR management system

In order to achieve the intended results, including improving its CSR performance and due diligence process, the organisation shall establish, implement, maintain and continuously improve a CSR management system, including the processes needed and their interactions, in accordance with the requirements of this standard.

When establishing and maintaining the CSR management system, the organisation shall take into account the knowledge acquired in 4.1 to 4.4. In shaping the CSR management system, the organisation shall also take into account the level it is aiming for on the CSR Performance Ladder (see 4.6).



5 Leadership

5.1 Leadership and commitment

Top management must demonstrate leadership and commitment with respect to the CSR management system by:

- a. Taking responsibility for the effectiveness of the CSR management system.
- b. Ensuring that the CSR policy and CSR objectives are established and are compatible with the strategic direction and context of the organisation.
- c. Ensuring the integration of the CSR management system requirements into the organisation's business processes (including marketing and product development).
- d. Ensuring that the resources needed for the CSR management system are available.
- e. Actively communicating (internally and externally) the importance of effective CSR management and of conforming to the CSR management system requirements.
- f. Ensuring that the CSR management system achieves its intended outcome(s).
- g. Directing and supporting persons to contribute to the effectiveness of the CSR management system.
- h. Promoting continuous improvement.
- i. Supporting other relevant managerial roles to demonstrate their leadership as it applies to their areas of responsibility.

Top management must also ensure:

- j. That it is demonstrable and transparent that good organisational governance arrangements are in place.
- k. That core values or business principles are formulated in relation to organisational governance and CSR policy.

EXPLANATION 14 Core values are closely connected with CSR. Every organisation will define its own core values and/or business principles, in order to strengthen both the unique character of the organisation and the CSR policy. Some examples of common core values are: justice, openness/transparency, and trust. A few examples of CSR principles are: taking responsibility for all direct and indirect impacts of business activities, a life cycle approach to products and services, and thinking and acting inclusively.

The organisation shall draw up a document on the organisation's governance structure that shows:

- l. The highest management body in the organisation, including committees responsible for determining the strategy of the organisation, for example its CSR strategy.
- m. Which mechanisms exist to facilitate recommendations or codetermination for the shareholders and employees of the organisation in relation to the highest management body.

5.2 CSR policy

Each year top management shall determine, implement and maintain the CSR policy and elaborate it into objectives for the short, medium and long term. The CSR policy must ensure that a due diligence process is followed. The CSR policy must, within the defined scope of the organisation's CSR management system:

- a. Be appropriate to the purpose and context of the organisation, including the nature, scope and CSR impacts of its activities, products and services, as well as the sustainable purchasing policy.
- b. Provide a framework for setting CSR objectives while differentiating between material and non-material issues.
- c. Include a commitment to satisfy compliance obligations (in relation to the applicable requirements of public and private law and of stakeholders).
- d. Include a commitment to the implementation of a due diligence process.
- e. Include a commitment to continuous improvement of the CSR management system in order to improve CSR performance.

The CSR policy must:



- be retained as documented information;
- be communicated within the organisation and to external stakeholders;
- be available to stakeholders.

EXPLANATION 15 If the organisation endeavours to contribute to one or more Sustainable Development Goals, this will be reflected in its CSR policy, specifically in relation to one or more material issues.

5.3 Roles, responsibilities and authorities within the organisation

Top management shall ensure that the responsibilities and authorities for roles that are relevant to CSR policy are assigned and communicated within the organisation.

Top management must assign responsibility and authority regarding:

- a. Ensuring that the CSR management system conforms to the requirements of this standard.
- b. Reporting on the performance of the CSR management system, including CSR performance, to top management.



6 Planning

6.1 Actions to address risks and opportunities

6.1.1 General

The organisation shall establish, implement, maintain and document the process or processes needed for the purpose of the CSR policy (see 5.2) and to comply with the requirements set out in 6.1.1 and 6.2.

When planning for the CSR management system, the organisation shall take the following factors into account:

- a. Opportunities to strengthen operations by integrating social and ecological aspects into the development and production of products and/or services.
- b. The material CSR issues (see 4.1 and 4.4).
- c. The significant stakeholders (see 4.2 and 4.4).
- d. The requirements and expectations of significant stakeholders (see 4.2 and 4.4).
- e. The scope of the CSR management system as defined in 4.5.
- f. The level the organisation is aiming for on the CSR Performance Ladder (1, 2, 3, 4 or 5).
- g. Opportunities and risks in relation to operations and CSR.

The aim of these efforts is:

- to ensure that the CSR management system can achieve its intended outcome(s);
- to prevent or reduce undesired impacts;
- to strengthen positive impacts on the organisation and society;
- to achieve continuous improvement.

6.1.2 Planning actions

The organisation shall:

- a. Plan actions to address:
 - CSR issues;
 - compliance obligations;
 - identified opportunities and risks.
- b. Plan how to:
 - integrate and implement the actions into its CSR management system processes or other operating processes (see also 6.2, 8 and 9.1);
 - evaluate the effectiveness of these actions (see 9.1).

When planning these actions, the organisation shall take account of its technological options and financial, operational and commercial requirements.

6.2 CSR objectives and planning for their realisation

6.2.1 CSR objectives

The organisation shall set CSR objectives for relevant roles and at relevant levels, taking into account the organisation's material CSR issues, the associated compliance obligations and its opportunities and risks. For each material CSR issue, the organisation needs to determine what its ambition and objective are, how the objective compares with the expectations of stakeholders, and the state of affairs in the sector and any voluntary agreements.



The CSR objectives must:

- a. Be consistent with the CSR policy and the core values or business principles adopted by the organisation.
- b. Take into account applicable requirements.
- c. Be measurable (if practicable).
- d. Be monitored.
- e. Be communicated both internally and externally.
- f. Be updated at least once a year.

The organisation shall retain documented information concerning its CSR compliance obligations.

6.2.2 Planning actions to achieve CSR objectives

When planning how to achieve its CSR objectives, the organisation shall determine:

- a. What will be done.
- b. What resources will be required.
- c. Who will be responsible.
- d. When it will be completed.
- e. How and when the results will be evaluated, including monitoring the progress made on achieving its measurable CSR objectives.

The organisation shall integrate the actions for achieving its CSR objectives into its operating processes (see 8.1 and 8.2).

6.3 CSR Performance Indicators

In order to make the CSR objectives for each issue specific and measurable, to enable progress to be monitored and evaluated, and to make CSR performance demonstrable, the organisation shall set CSR performance indicators for all material CSR issues.

These performance indicators shall also be important for the purpose of communication and engagement with stakeholders. CSR performance indicators provide measurable and comparable information about the economic, environmental and social performance of the organisation.

The organisation shall maintain documented information on its CSR performance indicators, the measurement method for each performance indicator, the results/CSR performance for each performance indicator and the effectiveness of the actions/plans for each performance indicator, with respect to each of the material issues.



7 Support

7.1 Resources

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

7.2 Competence

The organisation shall:

- a. Determine the necessary competence of person(s) doing work under its control that affects the organisation's CSR performance and has an impact on its ability to fulfil its compliance obligations.
- b. Ensure that these persons are competent on the basis of appropriate education, training, and/or experience.
- c. Determine training needs related to its objectives concerning CSR issues and its CSR management system.
- d. Where applicable, take actions to acquire the necessary competence, and evaluate the effectiveness of the actions taken.

EXPLANATION 16 Applicable actions can include, for example, the provision of training to, the mentoring of, or the reassignment of currently employed persons; or the hiring or contracting of competent persons.

The organisation shall retain appropriate documented information as evidence of competence.

7.3 Awareness

The organisation shall ensure that persons doing work under the organisation's control are aware of:

- a. The CSR policy and the CSR objectives.
- b. The core values or business principles of the organisation that are relevant to its CSR policy.
- c. The material CSR issues and the actual or possible CSR impacts connected with their work.
- d. Their contribution to the effectiveness of the CSR management system, including the benefits of improved CSR performance.
- e. The implications of not conforming with the CSR management system requirements that apply to their work, including non-fulfilment of the organisation's compliance obligations.

7.4 Communication with stakeholders

7.4.1 General

The organisation must determine, implement and maintain the processes that are required for its internal and external communications and are necessary for the CSR management system, including:

- a. What it will communicate about: the core values/business principles and CSR issues relevant to the stakeholders concerned are mandatory subjects in this respect.
- b. When to communicate.
- c. With whom to communicate.
- d. How to communicate.

In determining its communication processes, the organisation shall:

- take its compliance obligations into account;
- ensure that the communicated CSR information is aligned with the information generated in the CSR management system and is reliable;
- ensure that communication is relevant, up to date, timely, understandable and transparent.

In its communication the organisation shall:

- a. Provide information on gains and setbacks in relation to CSR.
- b. Ensure that the information is comparable so that a multi-year picture of CSR policy can be established (see 7.5).



- c. Ensure that the information is precise and has a level of detail that is meaningful to the stakeholders concerned.
- d. Ensure that the information is reliable, so that stakeholders are well informed about the organisation's CSR performance and efforts.
- e. Ensure that its communication is active, demonstrable and includes relevant input and reactions from relevant stakeholders.
- f. Respond to relevant communication on its CSR management system.

The organisation shall retain appropriate documented information as evidence of its communication. Additionally, the information that is disclosed by relevant external suppliers must be demonstrably considered in the materiality analysis (4.4), sector comparison (4.6) and in determining purchasing requirements (8.2).

7.4.2 Internal communication

The organisation shall:

- a. Communicate information internally that is relevant to the CSR management system, including changes in that system, in an appropriate manner to the various levels and positions within the organisation.
- b. Ensure that its communication processes make it possible for people doing work under the organisation's control to contribute to continuous improvement.

7.4.3 External communication

The organisation shall communicate information that is relevant to the CSR management system externally to stakeholders, as defined in its communication process(es) and as required in accordance with its compliance obligations.

The organisation shall communicate its material CSR issues to its external stakeholders in an appropriate manner.

EXPLANATION 17 Organisations that have been awarded a CSR Performance Ladder certificate shall comply with rules on the use of the CSR Performance Ladder logo.

7.5 CSR report

The organisation shall:

- a. Issue an annual report in the form of an integrated annual report or a separate CSR report in which it provides information on the outcome of the materiality analysis (4.4), the CSR policy (5.2), the formulated CSR objectives (6.2), the CSR results achieved (in the past three years) and the ambitions for the future with respect to CSR (see Annex 1 for the reporting requirements for material CSR issues and corresponding ESRS disclosure requirements); optionally, one or more material CSR issues may be linked to one or more of the Sustainable Development Goals (see Annex 5 for the relationship between CSR issues, ISO 26000 chapters, the ESRS and SDGs).
- b. The report must record the development in the CSR performance over the past three years in relation to the material CSR issues using specific indicators (6.3). The communication shall explicitly state how much progress has been made each year; the development in the performance indicators should be noted even if no progress has been made. The organisation must also demonstrate to the auditor its position with respect to the sector.
- c. The CSR report shall also be made available to all stakeholders on the organisation's website.

Additionally for level 5:

- d. Each year, the CSR report must be externally audited according to NVCO 3810N or similar standard by an independent party (this can be either an accountant or a conformity assessment body/certification body) and this audit must encompass the requirements that the CSR Performance Ladder sets in respect of the CSR report. At other levels, an external audit is optional. This is taken into account in the audit and the time required for it (see Part B). When drafting and assessing the CSR report, the voluntary reporting guidelines in Annex 7 may also be used.

Additionally, organisations subject to the CSRD regulations must:

- e. provide an auditor's statement for the sustainability section of the annual report.



EXPLANATION 18 If the organisation's CSR report is assessed for Level 5, this assessment may not be carried out by the certification body that also audited the CSR Performance Ladder for the organisation.

EXPLANATION 19 As a result of the CSRD being implemented, external audits of the CSR report for organisations that meet specific conditions apply as compliance obligations, independent of the level of the CSR Performance Ladder. Organisations for which the CSRD does not apply must report in such a way that chapter 7.5 of this standard is implemented; this can be done voluntarily based on ESRS.

EXPLANATION 20 The timeline that an organisation uses in its CSR annual report to express CSR ambitions for the future must be consistent and justified. In this respect, the reporting period for financial reporting applies as short-term timeline and five years as long-term timeline.

7.6 Documented information

7.6.1 General

The organisation's CSR management system must include:

- a. The documented information required by this standard.
- b. Documented information that the organisation deems necessary for the effectiveness of the CSR management system.

7.6.2 Creating and updating

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

- a. Identification and description (e.g. a title, date, author, or reference number).
- b. Format (e.g. language, software version, graphics) and media (e.g. paper, electronic).
- c. Review and approval for suitability and adequacy.

7.6.3 Managing documented information

Documented information as required by the CSR management system and the standard must be managed in order to ensure that:

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

For the management of the documented information, the organisation must – where applicable – implement the following activities: distribution, access, retrieval and use; storage and preservation, including preservation of legibility; control of changes (e.g. version control); retention and disposal.

Documented information from an external source that the organisation considers necessary for the planning and implementation of the CSR management system must be identified and managed as the situation requires. This includes the results of communication with stakeholders.

8 Execution

8.1 Planning and management of the execution

In order to meet the requirements of the CSR management system and to implement the actions identified and planned in 6.1 and 6.2, the organisation must determine, implement, manage and maintain the required processes by:

- establishing implementation criteria for the processes;
- implementing control of the processes in accordance with the implementation criteria;
- maintaining documented information to ensure that processes are executed as planned;



The organisation must control planned changes and review the consequences of unintended changes, taking action to mitigate any adverse effects, as necessary.

The organisation shall ensure that control or influence is exercised over outsourced processes. The nature and degree of control or influencing of the process or processes must be defined within the CSR management system.

As appropriate to the CSR Performance Ladder level (see 4.6) and materiality (see 4.4), the organisation shall:

- a. Apply the lifecycle perspective in order to ensure that its CSR objectives are included in the design and development process for business and revenue models, products, services, production processes and work processes.
- b. Ensure that priority is given to control measures at source.

8.2 CSR requirements for purchased products, services and suppliers

8.2.1 General

The organisation shall control the compliance of externally supplied products, processes and services and of suppliers with its CSR objectives. At levels 4 and 5, this concerns the entire supply chain insofar as is relevant for achieving CSR objectives. In doing so, the organisation must at all levels distinguish between external suppliers in the degree to which they are relevant for the CSR policy and the CSR performance of the organisation. The organisation must record the relevant external suppliers and justification of the determination of relevance in documented information. The external suppliers that are relevant for the CSR policy and the CSR performance of the organisation must be identified as such.

In conformity with its CSR policy and as appropriate to the situation, the organisation shall:

- a. Determine control measures for ensuring that its CSR requirement(s) is/are taken into account in the design and development process of the procured product or service, giving consideration to each phase of the life cycle.
- b. Determine its CSR requirement(s) for products and services to be purchased, either independently or in consultation with external suppliers. In doing so, the criteria of SRP must be used, as included in ISO 20400, the EU Green Public Procurement and their application in national or local laws and regulations or policy.
- c. Communicate its relevant CSR requirement(s) to external suppliers and also consider information from these suppliers in setting CSR requirements without lowering the organisation's ambition level.
- d. If necessary, provide information on possible important CSR impacts in relation to transport or delivery, use, end-of-life treatment and disposal of its procured products and services.

The organisation shall keep and retain appropriate documented information on the results of evaluations, performance monitoring and the reassessment of external suppliers.

EXPLANATION 21 Defining highly detailed CSR requirements for products and services may inhibit suppliers from offering innovative solutions. The organisation must consider which level of detail is effective in determining CSR requirements.

8.2.2 Information voor external suppliers

The organisation shall communicate with relevant external suppliers about the application of CSR requirements. This communication must include at least:

- the applicable statutory requirements;
- the requirements that the organisation sets for CSR management of relevant external suppliers;
- the applicable material CSR issues, the related objectives, measurable performance indicators and the CSR policy of the organisation;
- the added value of the relevant external supplier's products and services in relation to realising the organisation's CSR objectives.

8.2.3 Nature and scope of checks on external deliveries and suppliers



In determining the nature and scope of checks on relevant external suppliers of processes, products and services, the organisation shall take into consideration the possible impact of externally supplied processes, products and services and the relevant external suppliers on the organisation's own capacity to consistently comply with CSR requirements and to realise CSR objectives.

EXPLANATION 22 When a supplier has a CSR Performance Ladder certificate at least level 3 then the result of the audit of the supplier can be considered positive; however, this does not automatically cover the rest of the chain.



9 Evaluation of CSR performance

9.1 Monitoring, measurement, analysis and evaluation

9.1.1 General

The organisation shall monitor, measure, analyse and evaluate its CSR performance in terms of the material and relevant CSR issues. The organisation shall determine:

- a. What needs to be monitored and measured.
- b. The methods to be used for monitoring, measurement, analysis and evaluation, as applicable, to ensure valid results.
- c. The criteria it will use to evaluate its CSR performance and the appropriate performance indicators.
- d. When the monitoring and measuring shall be performed.
- e. When the results from the monitoring and measurement shall be analysed and evaluated.

The organisation must measure the impact of its CSR policy based on performance indicators for the material CSR issues.

For each material CSR issue the organisation shall:

- f. Record information on the initial status and periodic information on the realisation of policy and performance on each CSR issue (including material issues).
- g. Determine and evaluate CSR performance and the effectiveness of the CSR management system in light of the set objectives.

The organisation shall evaluate its CSR performance and the effectiveness of its CSR management system.

The organisation shall retain appropriate documented information as evidence of its monitoring, measurement, analysis and evaluation results.

9.1.2 Compliance evaluation

The organisation shall determine, implement and maintain the process(es) for evaluating its fulfilment of its compliance obligations.

The organisation shall:

- a. Determine the frequency with which compliance will be evaluated.
- b. Evaluate compliance and where necessary take measures.
- c. Maintain its knowledge of and transparency about its compliance status.

The organisation shall retain documented information as evidence of the result(s) of its compliance evaluation.

9.2 Internal Audit

9.2.1 General

Every year, the organisation shall carry out internal audits to obtain information on whether the CSR management system:

- a. Conforms to:
 - the organisation's own requirements for its CSR management system;
 - the requirements of this standard.
- b. Is efficiently implemented and maintained.



9.2.2 Internal audit programme

The organisation shall plan, establish, implement and maintain an audit programme, which includes the frequency, methods, responsibilities, planning requirements and reporting of its internal audits. When defining the internal audit programme, the organisation must take into account the importance of the processes involved for the CSR Performance, with changes that affect the organisation, and the results of previous audits.

The organisation shall:

- a. Define the audit criteria for and scope of each audit.
- b. Select auditors and conduct audits to ensure the objectivity and impartiality of the audit process.
- c. Ensure that the results of the audits are reported to relevant managers.

The organisation shall retain documented information as evidence of the implementation of the audit programme and the audit results.

EXPLANATION 23 For the duration of the certification period, all relevant processes in the CSR management system must be verified on material CSR issues.

9.3 Management review

9.3.1. General

Top management shall review the organisation's CSR management system at least once a year to ensure its continuing suitability, adequacy and effectiveness.

The management review shall include consideration of:

- a. The status of actions resulting from previous management reviews.
- b. Changes to.
 - external and internal aspects that are relevant to the CSR management system, including any changes in core values or business principles;
 - the needs and expectations of stakeholders, including compliance obligations;
 - its material CSR issues;
 - opportunities for improving operations through CSR;
 - opportunities and risks in relation to operations and CSR.
- c. The extent to which CSR objectives have been achieved.
- d. Information on the organisation's CSR performance (over the past three years), including trends in:
 - nonconformities and corrective actions;
 - monitoring and measuring results;
 - fulfilling compliance obligations;
 - audit results;
 - requirements and expectations of significant stakeholders;
 - demonstrating its position with respect to the sector.
- e. The adequacy of resources.
- f. Relevant communication from stakeholders, including complaints.
- g. Opportunities for continuous improvement.
- h. The external communication of CSR results (see 7.4 and 7.5).
- i. The added value of the CSR management system to operations.
- j. The method by which the material issues were determined.
- k. The method by which the level on the CSR Performance Ladder is justified.



9.3.2. Results of management review

The results of the management review must include:

- a. Conclusions about the ongoing appropriateness, adequacy and effectiveness of the CSR management system.
- b. Decisions on opportunities for continuous improvement.
- c. Decisions on the necessity for changes in the CSR management system, including resources.
- d. Measures, where necessary, if the CSR objectives have not been achieved.
- e. Opportunities for improved integration between the CSR management system and other business processes, where necessary.
- f. Comparison with the CSR performance of other organisations in the sector. Where desired, benchmark data can be used for this purpose.
- g. Any implications for the strategic direction of the organisation, including its core values/business principles.
- h. The value of the CSR Performance Ladder certificate to the organisation.
- i. Any implications for the level the organisation is aiming for on the CSR Performance Ladder.

The organisation shall retain documented information as evidence of the results of the management review.



10 Improvement

10.1 General

The organisation shall identify opportunities for improvement (see 9.1, 9.2 and 9.3) and take the necessary action to achieve the intended, continuously improving results of its CSR management system.

10.2 Nonconformities and corrective action

When a nonconformity occurs, the organisation shall:

- a. React to the nonconformity and, as applicable:
 - take action to control and correct the nonconformity;
 - deal with the consequences, including tackling adverse CSR impacts.
- b. 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;
 - determining if similar nonconformities exist, or can potentially occur.
- c. Implement the necessary measures and communicate about them internally.
- d. Review the effectiveness of any corrective actions taken.
- e. Make changes to the CSR management system, if necessary.

Corrective actions shall be appropriate to the effects of the nonconformities encountered, including the CSR impact(s).

The organisation shall retain documented information as evidence of:

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

10.3 Continuous improvement

The organisation must improve the suitability, adequacy and effectiveness of its CSR management system in order to improve the CSR performance, promote sustainable innovation and strengthen the involvement of stakeholders.



Annexes

Annex 1 The 7 core subjects and 26 CSR issues

For each material CSR issue, the organisation must demonstrate that it meets the description of the CSR issue in table below. For non-material CSR issues, the organisation is not assessed against the requirements in this table. For all non-material CSR issues, the organisation will nevertheless be expected to manage the issue using its CSR management system.

The table contains two sections for each CSR issue: first the requirements for CSR policy, CSR objectives, CSR performance and embedding in the CSR management system; and secondly the information to be reported.

People, Planet, Profit/Prosperity

The 7 core subjects and 26 CSR issues of the CSR Performance Ladder

CSR issue

Core subject I: Organisational governance

1 Organisational governance

The organisation's management is demonstrably checked and advised at the very least in accordance with local legislation. Where dilemmas concerning ethics, justice, transparency or confidence may arise, the organisation draws up its own core values and business principles as a tool to help realise CSR objectives. In the case of deviations from its own CSR policy and/or violations of laws and regulations (whether or not these result in government sanctions), the organisation will explain the cause and which corrective actions have been taken.

The organisation provides transparency and will, at a minimum, report on the following points in its CSR report. If the organisation is subject to the CSRD regulations, this will be done in accordance with ESRS 2, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS 2.

- the composition of the management and supervisory bodies, their roles and responsibilities, and the access to expertise and skills in the area of sustainability issues;
 - the method in which management and supervisory bodies are informed about sustainability issues and how these issues are tackled during the reporting period;
 - the integration of its sustainability-related performance in its compensation policy;
 - the implementation of the due diligence process;
 - the characteristics of risk management and internal audit system regarding the process of sustainability reporting.
-



PEOPLE (18 issues)

CSR issue

Core subject II: Labour practices

2 Employment opportunities and relationship between employer and employee

The organisation ensures the well-being of its staff by providing employment security, meeting contractual obligations with respect to staff, appropriate social facilities and recording rights and obligations between employer and staff in an employment contract and possible conditions and a position and/or job description.

The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning contractual obligations and social provisions and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S1-1 through S1-7, S1-10, and S1-11, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S1-1 through S1-7, S1-10, and S1-11.

3 Health and safety of staff

The organisation ensures the safety and health of its staff (regular staff as well as flexible workers), local residents in the direct vicinity and third parties by using safe facilities, technologies and methods and by preparing for emergencies. The organisation takes measures to prevent psychosocial workload and supports the mental health of its staff. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning employee safety and health and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S1-1 through S1-7, S1-14, and S1-15, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S1-1 through S1-7, S1-14, and S1-15.

4 Training and education

The organisation ensures the well-being of its staff (regular staff as well as flexible workers) by offering facilities and options for personal development in the form of training and education and organisation of work. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning employee training and education and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S1-1 through S1-7 and S1-13, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S1-1 through S1-7 and S1-13.



5 Diversity and opportunities The organisation ensures the well-being of its staff (regular staff as well as flexible workers) by implementing policy measures aimed at equal opportunities and equal treatment of people. The organisation offers people at a disadvantage in the labour market opportunities for labour market participation. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning diversity and equal opportunities and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S1-1 through S1-7, S1-9, S1-12, and S1-16, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S1-1 through S1-7, S1-9, S1-12, and S1-16.

CSR issue

Core subject III: Human rights in the value chain

6 Human rights of employees in the value chain The organisation ensures compliance with human rights of employees in the value chain in the implementation of its due diligence process. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning the compliance with human rights of workers in the value chain and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S2, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S2.

7 Equal treatment of vulnerable groups The organisation ensures the equal treatment of people who belong to vulnerable groups, and endeavours to combat discrimination of these groups. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning anti-discrimination of vulnerable groups and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S1, S2, and S3, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S1, S2, and S3.

8 Freedom of association and collective bargaining The organisation ensures that there are no restrictions on the freedom of association and collective bargaining. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning freedom of association and collective bargaining and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S1, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S1.

9 Child labour in the value chain The organisation ensures that efforts are made to tackle child labour in the value chain. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning child labour in the value chain and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S2, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S2.

10 Forced and compulsory labour in the value chain The organisation ensures that efforts are made to tackle forced and compulsory labour in the value chain. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning forced labour in the value chain and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S2, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S2.



11 Rights of impacted communities

The organisation ensures that the rights of impacted communities including indigenous peoples are respected. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning affected communities and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S3, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S3.

CSR issue

Core subject IV: Fair business practice

12 Property rights and payments

The organisation ensures that the physical and intellectual property rights of third parties are not incorrectly obtained or handled, and that its payment behaviour towards third parties is responsible. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning external ownership rights and external payments and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS G1-1, G1-2, and G1-6, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS G1-1, G1-2, and G1-6.

13 Corruption and bribery

The organisation ensures that bribery and corruption of the organisation or its employees are avoided. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning anti-corruption and anti-bribery and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS G1-1, G1-3, and G1-4, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS G1-1, G1-3, and G1-4.

14 Public policy

The organisation ensures transparency when contributing to political lobbying groups and/or political parties. This contribution has a positive impact on the realisation of CSR objectives. The organisation provides transparency regarding the adequacy of its public policies, objectives, and procedures and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS G1-1 and G1-5, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS G1-1 and G1-5.



15 Anti-competitive behaviour	The organisation does not pursue any activities that inhibit fair competition. The organisation provides insight into the suitability of its policy, objectives and procedures regarding anti-competitive behaviour and reports on them in its CSR report.
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CSR issue	Core subject V: Consumer issues
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16 Consumer and end user health and safety	The organisation ensures that the health and safety of consumers and end users of products and services is not jeopardised during their entire period of use. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning the health and safety of consumers and end users and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S4, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S4.
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17 Product information	The organisation ensures that consumer and end users of products and services are sufficiently informed on the intended application, the use, possible risks, relevant product characteristics, any relevant CSR performance and recycling options. The information must not be misleading and must be externally audited where possible. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning the technical information provision about its product or service and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S4, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S4.
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18 Marketing en communication	The organisation ensures that standards and voluntary codes of conduct for advertising are followed and that communication also aims to contribute positively to meeting the CSR objectives. The organisation provides transparency regarding the adequacy of its policies, objectives, and procedures concerning marketing and communication and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S4, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S4.
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19 Privacy	The organisation ensures that the privacy of users and third parties is not infringed. The organisation provides insight into the suitability of its policy, objectives and procedures regarding privacy of users and third parties and reports on them in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S1 and S4, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S1 and S4.
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PLANET (6 CSR issues)

CSR issue

Core subject VI: Environment, ecosystem, circular economy and climate change

20 Raw materials

The organisation contributes through its activities, products, or services to achieving a circular economy and addressing environmental, climate, and/or ecological issues related to resource use. The organisation provides transparency regarding its resource consumption and (critical) dependence on resources, and reports on this in its CSR report. The organisation takes measures to reduce the use of scarce, primary, and fossil resources, and for remaining needs, uses secondary, renewable, and sustainably produced resources. This is documented in policies and objectives, and reported on in the CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS E5, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS E5.

21 Energy requirements for manufacturing and facilities

The organisation actively contributes through its activities, products, or services to achieving the energy transition and addressing environmental, climate, and/or ecological issues related to energy consumption. The organisation provides transparency regarding its own primary and secondary energy use, broken down by fossil and renewable sources, and reports on this in its CSR report. The organisation takes measures to limit energy consumption; to meet remaining energy needs with renewable, sustainably produced energy (sources); and, if unavoidable, to use energy from fossil sources as cleanly and efficiently as possible. This is documented in policies and objectives, and reported on in the CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS E1, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS E1.

22 Water

The organisation provides transparency regarding its water consumption, taking into account the seasonal peak load of the water system, and reports on this in its CSR report. The organisation takes measures to reduce water consumption from sources that are scarce or where related ecosystems or habitats may be significantly impacted, documents this in policies and objectives, and reports on it in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS E3, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS E3. For its remaining consumption, the organisation re-uses water and contributes through its activities, products or services to climate adaptation and reduction of water shortages.



23 Biodiversity

The organisation provides transparency regarding the impact of its presence, activities, and its product or service throughout the entire life cycle on biodiversity and reports on this in its CSR report. The organisation takes measures to reduce adverse effects on biodiversity in the surrounding environment, documents this in policies and objectives, and reports on it in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS E4, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS E4.

Through its own and purchased activities, products or services, the organisation contributes to the resolution of (global) ecological problems.

24 Emissions, waste water and residual waste

The organisation provides insight into its presence, activities and product during the entire lifecycle, and reports on this in its CSR report:

- air pollution (particulate matter, substances of very high concern, (environmentally) toxic substances and smell from emissions) and emissions of greenhouse gases;
- production, disposal and processing of residual waste;
- discharge and processing of organic materials, (environmentally) toxic substances and micro pollution.

The organisation takes measures to limit the negative consequences of its emissions, waste water and residual waste, records this in policy and objectives and reports on this in its CSR report.

If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS E1, E2, and E5, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS E1, E2, and E5.

Through its activities, products or services, the organisation contributes to the realisation of a circular economy, combatting climate change and protecting the environment.

25 Transport

The organisation provides insight into primary (fossil and renewable fuels) and secondary energy consumption (in the case of electric vehicles) that it uses for supply, activities and provision of its products and services and reports this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS E1, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS E1.

The organisation provides insight into its impact on the immediate surroundings of transport routes of its transport.

The organisation ensures that the impacts of transport in the entire value chain on the environment, ecosystems and society are reduced as much as possible.



PROFIT/PROSPERITY (1 CSR issue)

CSR issue

Core subject VII: Societal involvement and development

26 Societal involvement and development

The organisation ensures that it makes a positive contribution to the local economy by obtaining staff, services, goods and materials for its processes from the local area.

The organisation involves local stakeholders, impacted communities and their interests in its CSR management system.

The organisation provides insight into its impact on impacted communities, and reports on this in its CSR report. If the organisation falls under the CSRD regulations, this will be done in accordance with ESRS S3, and the organisation may also provide an auditor's report. If the CSRD does not (yet) apply to the organisation, this can be done on a voluntary basis in accordance with ESRS S3.



Annex 2 Materiality analysis

The results of the materiality analysis can be shown as a diagram. In this example, a quantitative criterion has been used to distinguish between material CSR issues (hatched) and non-material CSR issues (not hatched). An example of a criterion to consider CSR issues as material is that the interest of the issues for both the own organisation and for stakeholders must score higher than 0.6 on a scale from 0 to 1. This results in the diagram below.

In the example below, there are individual CSR issues in core subjects I, II, III, V and VI that meet the criteria to be considered material (in turquoise).

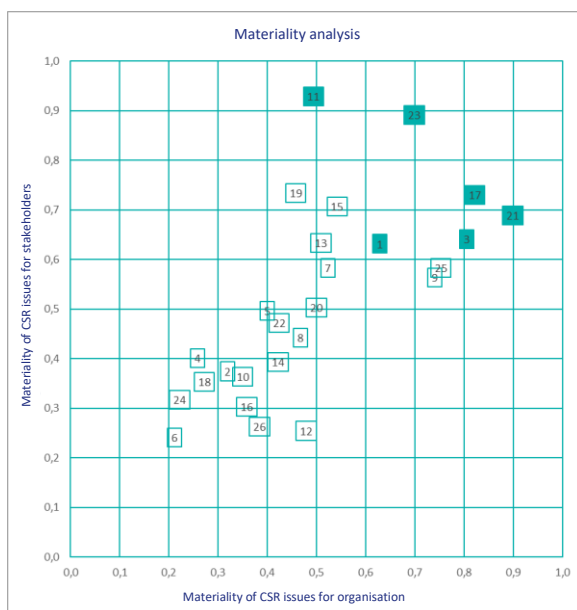


Figure 3: example of a representation of the results of the materiality analysis



Annex 3 Sector comparison

The organisation must demonstrate its position with respect to the sector. If no reliable information is available, the organisation must be able to demonstrate its attempts to obtain information. When obtaining statements from stakeholders to justify its position in the sector, the organisation must take note of the expertise and independence of the stakeholder regarding the CSR issue. At least one individual party from each relevant stakeholder group must be involved in the sector comparison.

The organisation must carry out this sector comparison and take the following points into consideration:

- the analysis is carried out at the operational level (regional, national, international);
- based on the above, the organisation lists parties and competitors in the sector (based on the scope);
- survey of the current status of parties in the sector with respect to the organisation's material issues (not for relevant issues);
- apply a rating based on this information that shows that the organisation has valued this information;
- conclusion for each material issue;
- in addition to the above points, for level 4 an inventory of CSR sectoral covenants and sector guidelines is required, and the organisation must show that it meets them;
- in addition to the above points and for level 4, for level 5 a summary is required of innovative chain solutions to which an active contribution was made. Also, a list of new products + ratio total new products is required. Statements and expressions from the most significant stakeholders regarding chain solutions or new products must be enclosed as substantiation.

The sector comparison must be available as documented information.

This sector comparison is used to estimate the level on the CSR Performance Ladder, as shown in the table in [chapter 4.6](#).



Annex 4 The CSR Performance Ladder and the Sustainable Development Goals

The United Nations' Sustainable Development Goals are increasingly regarded by organisations (particularly those that operate internationally) as a source of inspiration and guidance when shaping their CSR policy. Each of the 17 SDGs has a number of targets for the year 2030. Organisations can make an active contribution to the realisation of these global targets. Generally, these efforts will concern one or more SDGs.



It is possible to link one or more SDGs to one or more material CSR issues (see 4.4 and Annex 5). Here are some suggestions about how to use the CSR Performance Ladder to make a systematic contribution to one or more SDGs. The CSR Performance Ladder can help organisations to:

- select one or more SDGs (see [chapter 4](#));
- link the relevant SDGs to one or more material CSR issues (see [Annex 5](#));
- support leadership and formulate policy in order to contribute to one or more SDGs (see [chapter 5](#));
- systematically implement policy to contribute to SDGs (see [chapters 5 to 9](#));
- formulate specific policy on SDGs based on plans, actions and specific objectives (see [chapter 6](#));
- support SDG policy by providing for the relevant competences and awareness and communicating with relevant stakeholders;
- give consideration to the SDGs and to the link with one or more material CSR issues in the CSR report;
- making the SDGs specific by setting requirements for the procurement of products, services and suppliers that are consistent in the supply chain;
- regularly monitor, measure, analyse and evaluate the extent to which the CSR activities related to the material issues contribute to one or more SDGs;
- use annual internal audits and management reviews to ensure a systematic contribution to one or more SDGs;
- ensure that continuous improvement processes for material issues are partly aimed at contributing to SDGs;
- use CSR Performance Ladder certification to incorporate an additional safeguard for the contribution to material CSR issues and the associated SDGs;
- use CSR Performance Ladder certification to increase credibility of operational efforts to contribute to SDGs.

Disclaimer: CSR Performance Ladder certification is based on compliance with the requirements specified in chapters 4 to 10 of this standard. In this context, linking material CSR issues to SDGs is optional, not mandatory. Consequently, contributing to the SDGs is not in itself covered by CSR Performance Ladder certification.



Annex 5 Cross table CSR Performance Ladder issues, SDGs and ESRS

Many organisations that want to use the CSR Performance Ladder as a way of systematically managing their contribution to one or more SDGs wonder how best to link the SDGs to CSR issues. The link between them is not always direct. The table below offers initial guidance on some of the options for linking SDGs and CSR issues. The SDGs have been further elaborated into SDG targets⁴. A potential next step would be to link the targets for the SDGs that are of most interest to the organisation to one or more material CSR issues in the CSR Performance Ladder.

Core subject	CSR issue	ISO 26000	SDG	ESRS
Organisational governance	1 Organisational governance	5.1	-	2
		5.2		
		6.2		
Labour practices	2 Employment opportunities and relationship between employer and employee	6.4.1	8 Decent work and economic growth	S1
		6.4.3		
	3 Health and safety	6.4.6	3 Good health and well-being 8 Decent work and economic growth	S1
4 Training, education, nature and organisation of work	6.4.7	4 Quality education	S1	
5 Diversity and opportunities	6.3.7	5 Gender equality 10 Reduced inequality	S1	
Human rights in the value chain	6 Human rights of employees in the value chain	6.3.3	12 Responsible consumption and production	S1, S2
		6.3.10		
	7 Equal treatment of vulnerable groups	6.3.7	5 Gender equality 10 Reduced inequality	S1, S2, S3
	8 Freedom of association and collective bargaining	6.3.10 6.4.5	8 Decent work and economic growth	S1
	9 Child labour in de value chain	6.3.10	8 Decent work and economic growth	S2
	10 Forced and compulsory labour in the value chain	6.3.10	8 Decent work and economic growth	S2
Fair business practice	12 Property rights and payments	6.3.9 6.3.10	10 Reduced inequality	S3
	13 Corruption and bribery	6.6.6 6.6.7	8 Decent work and economic growth 9 Industry, innovation and infrastructure	G1
	14 Public policy	6.6.3	16 Peace, justice and strong institutions	G1
15 Anti-competitive behaviour	6.6.4	16 Peace, justice and strong institutions	G1	
	6.6.5	10 Reduced inequality	-	

⁴ <https://www.undp.org/sustainable-development-goals>



CSR Performance Ladder
Part A – version 4.1

Consumer issues	16 Consumer and end user health and safety	6.7.4 6.7.8	2 Zero hunger 3 Good health and well-being	S4
	17 Product information	6.7.3 6.7.5 6.7.9	12 Responsible consumption and production	S4
	18 Marketing and communication	6.7.3 6.7.5 6.7.6 6.7.9	12 Responsible consumption and production	S4
	19 Privacy	6.7.7	12 Responsible consumption and production	-
Environment, ecosystem, circular economy and climate change	20 Raw materials	6.5.3 6.5.6	12 Responsible consumption and production	E5
	21 Energy requirements for manufacturing and facilities	6.5.4	7 Affordable and clean energy 13 Climate action	E1
	22 Water	6.5.4	6 Clean water and sanitation	E3
	23 Biodiversity	6.5.6	14 Life under water 15 Life on land	E4
	24 Emissions, waste water and residual waste	6.5	9 Industry, innovation and infrastructure 13 Climate action	E1, E2, E5
	25 Transport	6.5.6	9 Industry, innovation and infrastructure 13 Climate action	E1
Societal involvement and development	26 Societal involvement and development	6.8	1 No poverty 8 Decent work and economic growth 11 Sustainable cities and communities	S3

EXPLANATION 24 'Partnership for the goals' (SDG 17) may also be relevant to all the CSR issues and concerns how to engage stakeholders.

EXPLANATION 25 The abovementioned general ESRS are generally applicable. Organisations must review which sector-specific ESRS are applicable to their organisation.



Annex 6 Entry levels 1 and 2

This Annex describes the structure of the CSR management system for levels 1 and 2.

Level 1

The general principle is that level 1 requires that a full assessment is made to identify CSR issues (4.1) and stakeholders (4.2) and that policy is determined for a limited number of these CSR issues. The internal organisation of the CSR management system has been established, communication with stakeholders aims at least to identify the requirements and expectations of customers, internal stakeholders, local residents and neighbours.

In addition, the following applies:

- Section 4.4 (materiality) does not yet apply.
- CSR management system has been implemented.
- Objective: to reach level 3 within two years and then to at least match the sectoral average for all relevant (and subsequently determined) material CSR issues.
- CSR performance: the organisation matches the sectoral average on at least half of the relevant CSR issues.
- Report: must document CSR performance over at least the past year.
- CSR issues and policy are discussed with the stakeholders mentioned in the table in 4.6.

Level 2

At level 2, material CSR issues and significant stakeholders have been determined (4.4) and policy and objectives have been determined for a limited number of material CSR issues. The communication with stakeholders takes the form of a dialogue with at least customers, internal stakeholders, local residents and neighbours, and the significant external stakeholders for material CSR issues. A CSR report is produced and communicated externally. CSR requirements have been drawn up for suppliers (8.2) and communicated to them.

In addition, the following applies:

- CSR management system has been implemented.
- Materiality has been determined (see 4.4).
- Objective: to reach level 3 within one year and then to at least match the sectoral average for all material CSR issues.
- CSR performance: the organisation matches the sectoral average on at least three-quarters of the material CSR issues.
- Report: must document CSR performance over at least the past two years.
- Relevant CSR issues and policy are discussed with the stakeholders mentioned in 4.6.



Annex 7 Relevant voluntary reporting guidelines

The guidelines below can be used at wish when drafting and auditing the CSR annual reports.

AA1000AS	Assurance standard AA1000AS is published by AccountAbility and serves as a guideline in the assessment of non-financial data.
Global Reporting Initiative (GRI)	Standards published by the GRI, divided into Universal Standards, Sector Standards and Topic Standards.
International Standard on Assurance Engagements (ISAE 3000)	Assurance standard ISAE 3000 is published by the International Auditing and Assurance Standards Board (IAASB) and serves as a guideline in the assessment of non-financial data.
NVCOS 3810N	Revised standard 3810N (Dutch) – Assurance assignments regarding sustainability reporting.
Sustainability Accounting Standards Board (SASB)	SASB standards are divided into 77 sector standards and a general guideline, and are published by the IFRS Foundation.
Task Force on Climate-Related Financial Disclosures (TCFD)	The Financial Stability Board (FSB) of the TCFD makes recommendations on climate-related financial aspects and how to report them.