



Ministerie van Economische Zaken

Criteria Transparency Benchmark 2017

This version includes changes in comparison to 2016

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4. Relevance	20	5. Clearness	20	6. Reliability	20	7. Responsiveness	20	8. Coherence	20
Materiality	8	Clearness	6	Accuracy, Completeness and true view	17	Focus on stakeholders	13	Strategic focus	5
Scope and demarcation	6	Conciseness	4	Prudence	3	Contribution to social debate	2	Contextual coherence	6
Timeliness	6	Insightfull	7			Audacity	5	Integration	8
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Experts Assessment				
Relevance	Clearness	Reliability	Responsiveness	Coherence
Materiality (relevance of chosen subjects)	Understandability	Accuracy	Focus on stakeholders	Strategic focus
Scope and demarcation	Conciseness	Completeness	Contribution to the social debate	Contextual coherence
Timeliness	Visibility	Balance	Audacity	Integration
Informative design	Accessibilty	Suitability		Comparability
		Impartiality		
		Prudence		

These criteria are a translation of the original criteria in Dutch. In case of differences, the Dutch version prevails.

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Content-oriented Framework of standards

1 Company and Business model (33 points)

1A Profile and value chain (10 points)

1 For a meaningful interpretation of the report, the company provides general information that taken together form a clear profile which outlines the nature and size of the company, including any subsidiaries and participations. *

0 = No or partial description.

1 = An explanation is given of the following points (select at least three options for one point):

- the legal structure of the company, including any group structure
- the countries in which the company operates
- the operating activities per country or region and by division or production process
- categories of buyers and suppliers *
- the products and/or services that the company provides, if applicable the brands the company uses

+ 1 The company provides a clear idea of the scope of its activities by including a quantitative summary of its profile in the report regarding the following points (select at least three options for one point): *

- number of employees specified by country or region and by division or activity
- quantity of delivered products and/or services specified by country or region and by division or business activity
- specified information concerning the turnover or revenue of the company
- size of company's assets
- operational cost development

2 The company provides a brief overview of the (international) value chain in which it operates, where an explanation is given concerning the main corporate social responsibility aspects that are of importance within the value chain. *

0 = No or partial description.

1 = A concise and interconnected description of the value chain is given based on the following characteristics (select at least three options for one point):

- origin of at least two capitals/resources, such as natural, human or financial capital. *
- main categories of suppliers subdivided into first line, second line etc.
- main markets and categories of buyers
- main cooperation parties
- main subcontractors, intermediaries, agents etc.
- the (international) trade, financing or ownership relations of the company
- output as products, services, waste etc.

+ 1 In the concise and interconnected description an explanation about the main corporate social responsibility aspects that are of importance within the value chain in which the company operates is included.

+ 1 The reporting contains a graphical representation of the value chain (upstream and downstream).

3 The company provides an explanation about the subjects with a material importance to the value chain in which it operates. *

0 = Material subjects are not introduced in the report.

2 = The company provides a specific explanation of material subjects in the following categories (select at least two options for two points):

- economic aspects
- environmental aspects
- social aspects

+ 2 The company provides insight in the relative importance of the identified material subjects for both stakeholders and the company. *

+ 1 The report includes a graphical view of material subjects, for example in a materiality matrix.

1B Process of value creation (10 points)

- 4 The reporting contains a description of the business model, through which the company creates value for its stakeholders.
- 0 = No description.
 - 1 = The company provides a general description of its core processes and activities.
 - 2 = The company provides, as a stand-alone recognizable part of the reporting, a general explanation of the business model.
 - 4 = The company provides, as a stand-alone recognizable part of the reporting, a specific explanation of the business model in which the reporting focuses at least on the unique characteristics of the company.
 - + 2 The company links the process of value creation with different forms of capital which the company uses and explains how it adds value to or detracts value from those capitals.
 - + 2 The description of the business model and the process of value creation are explicitly linked with other components of the report such as the analysis of the operating context, strategic objectives, risk and opportunities.
 - + 2 The report contains a graphical representation of the business model.

1C Analysis of the operating context (including risks and opportunities) (8 points)

- 5 The report illustrates the operating context of the company.
- 0 = No or partial description.
 - 1 = A description is given of the following points (select at least three options for one point):
 - economic climate
 - trends and developments in the main markets of the company
 - demographic and socio- cultural developments
 - developments in the natural environment
 - technological developments
 - relevant developments concerning laws and regulations
 - relevant developments in the sector
 - + 1 The report provides insight into the factors of production and the dependency relations which are essential for the success of the company, including a description of the main stakeholders.
 - + 1 The company provides insight concerning its opportunities and risks and information about its specific strengths and weaknesses in comparison with other companies.
 - + 1 It is made clear, how the company anticipates on developments in the operating context that may affect the business model of the company.
- 6 The risks that affect the company are explained in the report.
- 0 = The company provides a general description of risks.
 - 1 = The company provides a company and/or sector specific description of risks.
 - + 1 The report contains a schematic overview of the main risks.
 - + 1 The report contains an explanation of how the risks are managed by the company.
 - + 1 The company provides insight in the quantitative indicators which are formulated to monitor developments of specific risks factors in time.
 - 2 No descriptions of risks.

1D Strategic context (5 points)

- 7 For a meaningful interpretation of the corporate social responsibility reporting, the company provides insight concerning the context of its policy and activities by giving an explanation of the business strategy.

-2=No explanation.

0 = A general explanation is given on the strategy.

2 = A specific explanation is given on the strategy, based on a connection between the strategic themes, priorities or objectives.

+ 2 The explanation of the business strategy is explicitly linked with other components of the report, such as the analysis of the operating context, business model, the process of value creation and risks and opportunities.

+1 The explanation of the business strategy includes corporate social responsibility aspects of business practice.

2 Policy and results (34 points)

2A Policy and (self-imposed) obligations (5 points)

- 8 An explanation is given on the policy that the company carries out with regard to the corporate social responsibility aspect of business practice. *

0 = A general explanation is given.

1 = A specific explanation is given on the policy of the company with regard to the following points (select at least three options for one point):

2 = A specific explanation is given on the policy of the company with regard to the following points (select at least six options for two points):

- product responsibility
- innovation
- prevention of bribery and corruption
- energy, material and water use, drainage, emissions and waste
- environmental protection measures for the prevention of pollution of the air, water and land, as well as protection and stimulation of the quality and the undamaged condition of the ecosystem (including biodiversity and habitat protection)
- working conditions, including the safety and health of employees and third parties.
- measures to prevent the violation of human rights and fundamental principles and rights at work
- social involvement

+ 2 The company describes what specific codes of conducts and (international) conventions and guidelines it complies with, such as the OECD-guidelines for multinational companies and the UN Guiding Principles on Business and Human Rights.

+ 1 The company explains how it deals with specific situations when buyers or suppliers infringe on internal or external codes. *

- 2 No explanation is given on the policy the company carries out with regard to the corporate social responsibility aspect of business practice.

2B Objectives (5 points)

- 9 The report sets out and explains concrete objectives with regards to corporate social responsibility aspects of business practice. *
- 0 = The company describes less than four objectives.
- 1 = The company provides a general description of at least four objectives.
- 2 = The company provides a general description of at least four objectives, with an indication of a quantitative target and a concrete time frame.
- + 1 The company provides a description of at least four objectives in at least two of the following categories.
- economic aspects
 - environmental aspects
 - social aspects
- + 1 The given objectives refer to at least three identified material subjects.
- + 1 The company indicates whether there are any changes in the policy and the objectives with regard to corporate social responsibility aspect of business practice compared to the previous reporting period. If there are changes, they should be explicitly explained.

2C Economic aspects of business practice (8 points)

- 10 The report provides insight into the results of the company with regard to economic aspects of business practice. *
- 0 = No explanation.
- 1 = A general explanation is given on economic developments and results of the company in the categories below (select at least two options for one point):
- 2 = A quantitative explanation is given on economic aspects in the categories below (select at least two options for two points):
- 4 = A quantitative explanation is given on economic aspects in the categories below (select at least four options for four points):
- innovation (including partnerships related to innovation)
 - housing policy (including the impact on employment)
 - impact on the labor market
 - the prevention of conflict of interest, bribery and corruption
 - fair competition and price setting
 - diffusion of knowledge through research and development
 - tax payments
 - socio-economic aspect of investments, products and services
 - the results of investments and disinvestments, including acquisitions and disposals of business units
 - the results of the pursued purchase policy
- + 2 Insight is given into the payments per country of all material taxes. *
- + 2 Achieved economic results are explained with regard to previously stated objectives. *

2D Environmental aspects of business practice (8 points)

- 11 The report provides insight into the results of the company with regard to environmental aspects of business practice. *
- 0 = No explanation.
- 1 = A general explanation is given on environmental developments and results of the material environmental aspects of the company.
- 2 = A quantitative explanation is given on at least one material environmental aspect of the company.
- 4 = A quantitative explanation is given on all material environmental aspects of the company. *
- + 2 Achieved environmental results are explained with regard to previously stated objectives. *
- + 2 Achieved environmental results are expressed in a monetary value. *

2E Social aspects of business practice (8 points)

- 12 The report provides insight into the results of the company with regard to social aspects of business practice. *
- 0 = No explanation.
 - 1 = A general explanation is given on social development and results of the material social aspects of the company.
 - 2 = A quantitative explanation is given on at least one material social aspect of the company.
 - 4 = A quantitative explanation is given on all material social aspects of the company.
 - + 2 Achieved social results are explained with regard to previously stated objectives. *
 - + 2 Achieved social results are expressed in a monetary value. *

3 Management approach (33 points)

3A Governance and remuneration (10 points)

- 13 The report provides insight into the organization structure of the company.
- 0 = No explanation.
 - 1 = A description is given of the steering and control of the organization by clarifying the organizational structure at the level of the main organization units.
- 14 An explanation is given of the (composition of the) board of the company and the supervision of the highest governing body.
- 0 = The names of the members of the Executive Board (and of the Supervisory Board if applicable) which have been active during the year, are mentioned without extensive explanation.
 - 1 = The names of the members of the Executive Board (and of the Supervisory Board if applicable) which have been active during the year, are mentioned with an explanation of the following points (select at least three options for one point):
 - age
 - background or specific knowledge and competence
 - task and responsibilities within the company
 - term of appointment
 - other functions
 - 1 No mentioning.
- 15 A description is given of the tasks and responsibilities within the company with regard to the relevant corporate social responsibility aspects. *
- 0 = No or partial explanation.
 - 2 = Tasks and responsibilities are described with regard to the identification, policy making, management approach and evaluation of the relevant corporate social responsibility aspects.
 - + 1 The explanation shows there is supervision (for example by the Supervisory Board or another committee in the absence thereof) over the strategy, results and external accountability of the company with regard to corporate social responsibility aspects of business practice. *
 - 1 The tasks and involvement of the highest governing body are not mentioned in the description.
- 16 A description is given concerning the policy of the company with regard to the remuneration of Board members, including the policy for variable remuneration. *
- 1 = A general description is given.
 - 2 = A specific description is given about the basic principles and parts of fixed and variable remuneration, including pensions, as well as the process by which performances fees are awarded and the role of the Remuneration Commission if applicable.
 - + 1 The explanation clearly explains which stated objectives are decisive for the granting of performance surcharges. *
 - + 2 The explanation clearly explains in quantitative terms, which part of the performance surcharges is subject of corporate social responsibility results. *
 - 2 No explanation is given on the remuneration policy of the company.

3B Steering and control (8 points)

- 17 A general description concerning the process of steering and control is given, with regard to corporate social responsibility aspects of business practice and the way its embedded in management systems.
- 0 = No explanation.
- 1 = A general description is given on steering and control in terms of setting objectives, organizing preconditions (upon which the availability of required resources), performing of selected measures, evaluating of achieved results and if necessary adjusting objectives.
- + 1 An explanation is given of the following points (select at least four options for one point):
- process of strategy determination
 - compliance with laws and regulations
 - development of management systems
 - information about risk management
 - implementation of (internal) audits and other monitoring activities
 - evaluation and remuneration systems
 - feedback and evaluation systems (including policy evaluations)
 - complaint mechanisms
 - due diligence
- + 2 An explanation is given of the following points (select at least three options for two points):
- process of identifying individual buyers or suppliers with an increased risk profile
 - analysis of economic, environmental and social aspects in the chain
 - policy with regard to purchasing and tendering
 - encouraging environmental and social standards in the chain
 - implementation of audits and other monitoring activities in the chain
 - cooperation with civil society organizations focused on responsible chain management
- 18 The description of governance and control provides a specific explanation on how the company manages its material issues.
- 0 = No explanation
- 2 = An explanation is given on the management approach of the points below (select at least three options for two points):
- function to whom final responsibility is assigned
 - tasks and responsibilities of various departments
 - allocation of time and resources
 - concrete actions that have been or shall be taken
 - challenges and obstacles with which the management is confronted
- + 2 The company provides an explanation on the steering and control of the identified material issues in at least two of the categories below:
- economic aspects of business practice
 - environmental aspects of business practice
 - social aspects of business practice

3C Future expectations (5 points)

- 19 The report provides an explanation about the company's expectations regarding internal and/or external developments and trends that possibly will affect the business model or the strategy or management approach.
- 0 = No explanation.
- 1 = A general explanation is given.
- 2 = A specific explanation is given which makes clear in which way the company expects its business model or strategy or management approach to change in the future.
- + 1 The report contains a statement of the Executive Board explaining their visions concerning the way in which the company is preparing for the future regarding specific developments and/or (important) trends.
- + 1 The explanation focuses on sector specific developments and trends.
- + 1 The explanation focuses on future developments and trends that will affect the company's value chain.

3D Reporting criteria (10 points)

- 20 The company provides an explanation concerning the underlying reporting policies and reporting processes of the corporate social responsibility reporting. *
- 0 = No explanation.
- 1 = The corporate social responsibility reporting policy is explained with regard to at least two of the aspects below.
- 2 = The corporate social responsibility reporting policy is explained with regard to at least four of the aspects below.
- 3 = The corporate social responsibility reporting policy is explained with regard to all six aspects below.
- reporting standards or guidelines followed
 - definitions used
 - methods of measuring, estimating and calculating
 - the process of data collecting, including frequency of reporting
 - internal control measures around the reporting process
 - ambitions regarding reporting policies
- + 1 The company provides an explanation about whether or not its corporate social responsibility information is verified by an external party.
- + 1 The company provides an explanation concerning the influence of changes in definitions and measurement methods on reported data compared to previous reporting periods. *
- 21 The company provides an explanation with regard to the scope and boundary of the report.
- 0 = No explanation.
- 1 = A general explanation is given.
- + 2 The explanation with regard to the scope of the report is linked with identified material issues.
- + 2 The explanation with regard to the boundary of the report is linked with identified material issues.

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4 Relevance (20 points)

- 22 The reported corporate social responsibility subjects are of material importance.
- 0 = The company does not report on the process used to determine the most material issues for the company.
 - 4 = The report provides an explanation on the process that is used to determine the company's most important material issues.
 - + 4 The company reports on all aspects with material importance for the company.
- 23 The company has chosen the scope and boundary of all reporting in a manner that fulfills the information needs of the stakeholders. *
- 0 = The company does not give a description of the used scope and boundary.
 - 2 = The company gives a description of the method which is used to determine the scope and boundary in relation to the information needs of the stakeholders, as well as what basis is used for consolidating the reported information.
 - + 1 The report provides an explanation of the reporting policies regarding to how acquisitions and disinvestments are incorporated in the reporting. *
 - + 2 The company gives a description on the choices that have been made regarding whether or not the activities in the value chain, outside the own company, are included in the report.
- 24 The company has published its reporting in a timely manner. *
- 0 = The reporting (the entire financial statements as well as corporate social responsibility information) is publicly available between three and six months after the end of the reporting period on the website of the company.
 - 3 = The reporting (the entire financial statements as well as corporate social responsibility information) is publicly available at the latest within three months after the end of the reporting period on the website of the company.
 - + 2 The corporate social responsibility information is published simultaneously with the entire financial statements on the website of the company.
 - + 2 The publication date and reporting period are clearly stated.
 - 2 The reporting (the entire financial statements as well as corporate social responsibility information) is not publicly available on the website of the company earlier than six months after the end of the reporting period.

5 Clearness (20 points)

- 25 As part of the report, the company has included a glossary or similar index that at least focuses on non-financial subjects.
- 0 = No index included.
 - 2 = A definition list is included
 - + 2 The definition list or similar index provides insight in the definitions used for the main corporate social responsibility indicators.*
 - + 2 A reference list is included with page or chapter references per relevant corporate social responsibility aspect.
- 26 The reporting contains a concise (1) summary of the main results on economic, environmental and social fields in the reporting period.
- 0 = No summary.
 - 2 = A summary is given.
 - + 2 An overview of key figures is included with reporting information regarding economic, environmental and social aspects of business practice.

- 27 The corporate social responsibility reporting is arranged in such a way that the users of the report are able to compare the position, development and performance of the company over time.
- 0 = A comparison in time is not possible.
 - + 1 De corporate social responsibility reporting contains comparative figures from previous reporting periods.
 - + 2 The company reports about corporate social responsibility aspects of business practice based on at least four relative indicators (ratio's).
- 28 The quantitative information is clearly displayed.
- 0 = Quantitative information is not or hardly graphically reported.
 - 1 = The report contains line, pie or bar charts.
 - + 1 The achieved economic results are displayed in graphs and/or tables.
 - + 1 The achieved environmental results are displayed in graphs and/or tables.
 - + 1 The achieved social results are displayed in graphs and/or tables.
 - 2 The report does not contain graphs and/or tables with corporate social responsibility aspects of business practice.
- 29 The complete reporting is accessible and easy to find.
- 0 = The reporting is not publicly available on the internet.
 - 1 = The reporting is publicly available via the website of the company.
 - + 1 The company has constructed its website in such a way that the reporting can be accessed or downloaded within three mouse clicks.
 - + 1 The corporate social responsibility reporting can be accessed via a specially designed application (app) and/ or web browsing.

6 Reliability (20 points)

- 30 The report contains a signed statement of an independent party, who has verified the corporate social responsibility information and provides certainty regarding the reliability of the corporate social responsibility information.
- 0 = No statement included.
 - 4 = A statement is included, with a limited assurance.
 - 6 = A statement is included which provides reasonable assurance about a part of the presented information (and optionally limited assurance about another part of the information) in the corporate social responsibility information.
 - 8 = A statement is included which provides at least reasonable assurance about all material parts of the corporate social responsibility information.
 - + 2 The statement of the independent party provides insight in the following points.
 - subject of independent verification
 - the scope of the verification process
 - objective of independent verification
 - the assessment criteria used
 - the guidelines used for verification
 - the nature of the work performed
 - the main conclusions
 - + 2 The statement shows that the independent party used generally accepted standards for the verification.
 - + 2 The statement shows that the person who signed the statement is obliged to conduct and professional rules regarding independency and quality, which are guaranteed by a monitoring organization.
 - 2 The statement shows that the scope of the verification process is limited and does not enclose all material components of corporate social responsibility information.

- 31 In the report, external matter experts or external stakeholders indicate their views on the developments and results regarding material aspects of business practice.
- 0 = No views of external matter experts or external stakeholders are included in the report.
 - 1 = Less than three views of external matter experts or external stakeholders are included in the report.
 - 3 = At least three views of external matter experts or external stakeholders are included in the report.
- 32 The company provides an explanation on uncertainties in the reported corporate social responsibility information.
- 0 = No explanation.
 - + 1 The company provides an explanation on inherent limitations associated with definitions and/or associated with the methodologies of measuring, estimating and calculating of corporate social responsibility information.
 - + 2 The company describes its internal processes which are arranged to guarantee the quality of corporate social responsibility information including any internal verification processes.

7 Responsiveness (20 points)

- 33 The company clearly explains how they involve stakeholders in the policy and activities of the company and how they take their legitimate interests and expectations into account. *
- 0 = No explanation is given.
 - 1 = A general explanation is given.
 - 2 = A specific explanation is given, which meets at least two of the aspects below.
 - 4 = A specific explanation is given which meets at least four of the aspects below.
 - identification and selection of stakeholders
 - the manner in which a dialogue is conducted
 - the frequency of the dialogue with stakeholders by type or group *
 - the main discussion points by type or group *
 - the outcomes of the dialogue by type or group *
 - + 2 An explanation is given on the manner in which the outcomes of the dialogue with the stakeholders have been used by the company and what effect this had on the policies and the activities of the company.
 - + 2 The report shows the participation of the highest governance body in the dialogue with stakeholders.
 - + 2 The report shows that the dialogue with the stakeholder is conducted in relation to the company's strategy and the established targets.
- 34 While arranging the report, the company was guided by the information needs of stakeholders. *
- 0 = No explanation or a general explanation is given.
 - 2 = A specific explanation is given indicating how the expectations and interest of stakeholders are taken into account in the process of which material subjects are reported. *
 - + 1 The report invites the user to give a response concerning the reported information.
- 35 The company has a vision on relevant corporate social responsibility themes in its reporting.
- 0 = No vision is given.
 - 2 = A explanation about how the company aims to create awareness or comprehension among stakeholders regarding, relevant, corporate social responsibility themes is given outside the own company.
- 36 The company dares to be vulnerable by sharing issues or dilemmas publicly.
- 0 = The company does not give an explicit description of issues or dilemmas which the management is facing.
 - 3 = The company provides an explicit description of at least two issues or dilemmas which the management is facing.
 - + 2 The description of issues or dilemmas is included in the reporting as a stand-alone recognizable part.

8 Coherence (20 points)

- 37 An explanation is given on how policies, activities and results regarding social responsibility aspects of business practice relate to the chosen strategy of the company.
- 0 = No or partial explanation.
 - 3 = The company provides a specific explanation of the congruence of the business strategy and objectives with regard to corporate social responsibility aspects of business practice.
 - + 2 The structure of the report shows that the strategic priorities of the company are used as guidance for the explanation of the developments, results and future expectations regarding corporate social responsibility aspects of business practice.
- 38 The company provides an explanation on the corporate social responsibility aspects of business practice in the broader context of corporate social responsibility developments.
- 0 = No explanation
 - + 2 The company explains the effect of economic conditions on the pursued corporate social responsibility policy.
 - + 2 The company explains the impact of developments within the sector on the pursued corporate social responsibility policy.
 - + 2 The company explains the impact of developments within the value chain on the pursued corporate social responsibility policy.
- 39 The reporting has a good coherence of information. *
- 0 = Interrelations are not explicitly indicated.
 - 2 = The company explicitly indicates interrelations between at least three of the points below:
 - 4 = The company explicitly indicates interrelations between at least five of the points below:
 - strategic priorities
 - objectives
 - risk factors
 - results
 - indicators with a quantitative target value
 - short and long term actions
 - outlook
 - + 2 The company provides a brief overview or table explicitly indicating the interrelations.
- 40 The report is arranged in such a way that users are able to compare the position, development and results of the company with other companies.
- 0 = No information about other companies.
 - 3 = The company presents the achieved corporate social responsibility results at least twice in context of external information, including quotations, benchmark data, trend analysis and 'best practices'.

Additional explanations

- 1 For a meaningful interpretation of the report, the company provides general information that taken together form a clear profile which outlines the nature and size of the company, including any subsidiaries and participations..

1 = An explanation is given of the following points (select at least three options for one point):

- categories of buyers and suppliers

Clarification: An explanation of the buyers and suppliers for only one core activity is not sufficient. An explanation on overall level is sufficient.

+ 1 The company provides a clear idea of the scope of its activities by including a quantitative summary of its profile in the report regarding the following points (select at least three options for one point):

Clarification: This refers to the fact that for each topic a clear summary is provided.

- Number of employees specified by country or region and by division or activity

Clarification: In case almost all business activities are conducted in the Netherlands a subdivision of employees per country/region is not relevant.

- Specified information concerning the turnover or revenue of the company

Clarification: Specific refers to the fact that the turnover or revenue matrices are displayed as more than one variable (e.g. subdivided by activity, region, business unit etc.)

- 2 The company provides a brief overview of the (international) value chain in which it operates, where an explanation is given concerning the main corporate social responsibility aspects that are of importance within the value chain.

Clarification: If the following characteristics are separately discussed throughout the report, no points should be awarded for this criteria.

1 = A concise and interconnected description of the value chain is given based on the following characteristics (select at least three options for one point):

- origin of at least two capitals/resources, such as natural, human or financial capital.

Please report on at least two different capitals (plural). Examples of capitals are: financial capital, human capital, intellectual capital and social/relationship capital.

- 3 The company provides an explanation about the subjects with a material importance to the value chain in which it operates.

+ 2 The company provides insight in the relative importance of the identified material subjects for both stakeholders and the company.

Clarification: For the reader, the level of importance of the identified material topics for both the stakeholders and the company should be clear.

- 8 An explanation is given on the policy that the company carries out with regard to the corporate social responsibility aspect of business practice.

+ 1 The company explains how it deals with specific situations when buyers or suppliers infringe on internal or external codes..

Clarification: The company specifically clarifies the consequences for suppliers when they infringe with internal or external codes. For example, will the company end the relationship with the supplier or will the company set an improvement program in motion.

- 10 The report provides insight into the results of the company with regard to economic aspects of business practice.
- + 2 Insight is given into the payments per country of all material taxes.
Clarification: Insight is given into the material taxes for each country including corporation taxes for commercial companies. At Least 90% of material taxes should be specified per country.
 - + 2 Achieved economic results are explained with regard to previously stated objectives
Clarification; The company should link at least one economic result with previously stated objectives in the report (relation with the categories above is not required for this additional point).
- 11 The report provides insight into the results of the company with regard to environmental aspects of business practice.
- 4 = A quantitative explanation is given on all material environmental aspects of the company.
Clarification: This criteria requires an explanation concerning which themes are material for the company.
 - + 2 Achieved environmental results are explained with regard to previously stated objectives.
Clarification: The company should link at least one environmental result with previously stated objectives in the report (relation with the categories above is not required for those additional points).
 - + 2 Achieved environmental results are expressed in a monetary value .
Clarification: The monetary value of environmental or social results is the value (expressed in euro's or in another currency) of the effect on the environment or the society. There is a difference between on one hand the monetary value of the savings made by the company itself and on the other hand the monetary value of the social and environmental effect on society. For example, an investment in charity or energy savings expressed in euro's is no monetary value of the effect on environment/society. The impact of training and education on employees, future employees and society expressed in euro's, on the other hand, is a monetary value of the effect on society.
- 12 The report provides insight into the results of the company with regard to social aspects of business practice.
- + 2 Achieved social results are explained with regard to previously stated objectives.
Clarification: The company should link at least one social result with previously stated objectives in the report (relation with the categories above is not required for those additional points).
 - + 2 Achieved social results are expressed in a monetary value.
Clarification: The monetary value of environmental or social results is the value (expressed in euro's or in another currency) of the effect on the environment or the society. There is a difference between on one hand the monetary value of the savings made by the company itself and on the other hand the monetary value of the social and environmental effect on the society. For example, an investment in charity or energy savings expressed in euro's is no monetary value of the effect on environment/society. The impact of training and education on employees, future employees and society expressed in euro's, on the other hand, is a monetary value of the effect on society.
- 15 A description is given of the tasks and responsibilities within the company with regard to the relevant corporate social responsibility aspects.
- + 1 The explanation shows there is supervision (by for example the Supervisory Board or another committee by the absence thereof) over the strategy, results and external accountability of the company with regard to corporate social responsibility aspects..
Clarification: The link with the corporate social responsibility aspects should be named explicitly. The involvement of the supervisors should be clear from the text on at least one of the named points (strategy, results and external accountability with regard to corporate social responsibility aspects).

- 16 A description is given concerning the policy of the company with regard to the remuneration of Board members, including the policy for variable remuneration. .
- + 1 The explanation clearly explains which stated objectives are decisive for the granting of performance surcharges.
- Clarification: If the report mentioned that there are no performance surcharges , the additional point should be awarded as well.*
- + 2 The explanation clearly explains in quantitative terms, which part of the performance surcharges is subject of corporate social responsibility results.
- Clarification I: If the report mentioned that there are no performance surcharges , the additional point should be awarded as well*
Clarification II: There should be specific information about corporate social responsibility information. Just naming the term 'non-financial results' is insufficient to honor the additional score.
- 20 The company provides an explanation concerning the underlying reporting policies and reporting processes of the corporate social responsibility.
- + 1 The company provides an explanation about whether or not its corporate social responsibility information is verified by an external party.
- Clarification: If the report mentioned that there are no changes in definitions and measurement methods on reported data, the additional points should be awarded as well.*
- 23 The company has chosen the scope and boundary of all reporting in a manner that fulfills the information needs of the stakeholders.
- + 1 The report provides an explanation of the reporting policies regarding to how acquisitions and disinvestments are incorporated in the reporting..
- Clarification: If the company was not involved in acquisitions and disinvestments this should be named explicitly in the report.*
- 24 The company has published its reporting in a timely manner.
- The complete financial statements refer to the financial statements as deposited at the Chamber of Commerce. If the legal entity as included in the research group of the Transparency Benchmark has no obligation to draft and deposit financial statements, points can be awarded for his criterion if the other reports used are published.*
- 25 As part of the report, the company has included a glossary or similar index that at least focuses on non-financial subjects.
- + 2 The definition list or similar index provides insight in the definitions used for the main corporate social responsibility indicators.
- Clarification: Under glossary or similar index is meant, a separately defined piece of text, in which definitions of key corporate social responsibility indicators are explained.*
- 33 The company clearly explains how they involve stakeholders in the policy and activities of the company and how they take their legitimate interests and expectations into account.
- 4 = A specific explanation is given which meets at least four of the aspects below.
- the frequency of the dialogue with stakeholders by type or group
 - the main discussion points by type or group
 - the outcomes of the dialogue by type or group
- Clarification: The last three points refer to an explanation by group. These explanations should be clear as to which stakeholder group is linked with the specific aspects/themes.*
- + 2 The report shows that the dialogue with the stakeholder is conducted in relation to the company's strategy and the established targets..
- Clarification: Describing only the material topics is not sufficient. This is due to the fact that this does not reveal if the stakeholder dialogue was related to the strategy and objectives of the company.*
- 34 While arranging the report, the company was guided by the information needs of stakeholders.

2 = A specific explanation is given indicating how the expectations and interest of stakeholders are taken into account in the process of which material subjects are reported.

Clarification: The text should reveal that the stakeholders are involved in the determination process of the material themes which are discussed in the report.

39 The reporting has a good coherence of information.

Clarification: This criteria requires a clear and concisely described connection between the provided information concerning the mentioned points. For example, a description of the policy, in which the strategic priorities are explicitly explained in relation with the risk factors, results and related objectives. For the reader it should be clear that there are underlying connections. With concise is meant that the information about the connections is displayed altogether on one or a few pages. If the mentioned points are described, but spread as separate parts throughout the report, no points should be awarded.