



# Handbook

## Global Sustainable Enterprise System (GSES)

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## INTRODUCTION

This is the handbook of the *Global Sustainable Enterprise System*. This concise handbook will explain the basics of the GSES-system. For those who want to know more about the various facets of sustainability and the ISO guidelines, the NDI also has a textbook GSES Handboek, Organisatie en Ketenniveau (in Dutch).

Please note that we are still in the beta phase. The GSES-system offers smart tools and we aim to make them even smarter and easier to use, making it accessible for both multinationals and SMEs. New functionalities will be added regularly, which you may or may not use. That depends on your requirements. Consequently, this handbook is also developing. Our goal is to keep it simple and offer low-threshold sustainability tools, which make it easier to comply with sustainability standards. Our ultimate goal is to retain a beautiful planet for the generations to come.

## 1. NATIONAL SUSTAINABILITY INSTITUTE (NDI)



The National Sustainability Institute (NDI) is an independent social enterprise that provides insight into sustainable, circular and socially responsible entrepreneurship. It has developed the *Global Sustainable Enterprise System* (GSES), which measures and visualizes sustainability achievements on the organizational level, supply chain level and product/project/building level. We are based in the Netherlands.

## 2. MISSION AND VISION

We believe:

- It is time to drastically change to more sustainable business models.
- Across the board, there is a momentum and a willingness to change.
- Nonetheless, the world is acting too slowly to be able to meet the conservative goals of the Paris Accords.
- Change should be driven by WANT and not by MUST: we should inspire a desire to change from within.
- We strongly believe governments, organizations and citizens are ready for more sustainable choices, but often do not know how.
- An holistic approach is the only way: we change the world together.

It is our mission:

- to provide CONCRETE SOLUTIONS that speed up the global sustainability agenda.
- to promote and enable TRANSPARENCY, in a secure and open-source blockchain setting.
- providing organizations with PRACTICAL TOOLS to be able to integrate the Social Development Goals into their business practices.
- to create a NEW GLOBAL FRAME OF REFERENCE for sustainability.
- to expand our global sustainability community, INVOLVING THE UNUSUAL SUSPECTS.
- to do so within a short timeframe before the earth is exhausted: OUR TIME IS NOW!



### 3. GLOBAL SUSTAINABLE ENTERPRISE SYSTEM (GSES-system)

#### GSES-system

The Global Sustainable Enterprise System is a methodology to measure and visualize sustainability performance on the organizational, supply chain and product / project / building level. It is based on existing international standards in the field of sustainability.

#### Global Sustainable MetaStandard



The GSES-system uses NDI's Sustainable MetaStandard, an overarching standard that interconnects all relevant certifications, quality marks and labels in the field of sustainability and circular business practices – independently validated by third-party assessment. Organizations are exempted for certifications that are already obtained.

#### GSES platform

On the online GSES platform, organizations can gain insight into their performance in the field of sustainability.

#### GSES Dashboard

Each Full Member organization has its own GSES Dashboard on a closed section on the GSES platform, which provides access to all features of the GSES-system.



#### GSES ScoreCard

All sustainability performance scores are visualized on the GSES ScoreCard. It can be found on the GSES Dashboard and contains:

- Your scores on the five sustainability themes (the pillars of the House of Sustainability).
- The QR code of your ScoreCard.
- Supply Chain Score and Supplier Progress.
- GSES Origin (your production locations).
- Your third-party assessed certificates in the field of sustainability, including the validated GSES certificates
- Icons/logos of the memberships and programs in the field of sustainability your organization participates in.
- Your Sustainable Footprints, linking to QR codes of the products, projects and buildings.
- The QR code that links to your organization in the Codex.
- and an instruction video.

#### SCORECARD



Once the sustainability claims have been independently verified by an external validation or certification organization, a Full Member organization can choose to share its ScoreCard – for instance in tender procedures or for marketing purposes.

The ScoreCard has its own QR code, which directly links to the online ScoreCard when scanned.





### House of Sustainability

The House of Sustainability visualizes the structure of the GSES methodology. It can be found on your organization's GSES Dashboard.

### Pillars of Sustainability

At the organizational level, the GSES-system measures sustainability performance on the basis of five themes. These are called the Pillars of Sustainability. All five pillars are based on internationally recognized standards:



Corporate Social Responsibility (CSR) pillar --> Guidelines: ISO 26000, OECD Structure: ISO HLS (High Level Structure), GRI.



Sustainable Procurement (SP) pillar --> Guideline: ISO 20400 Structure: ISO HLS, GRI.



CO<sub>2</sub> Reduction pillar --> Guidelines: ISO 14064-1, ISO 50001, PEF Structure: ISO HLS, GRI.



Circular Economy pillar --> Guidelines: BS 8001 Structure: ISO HLS, GRI.



Health & Safety pillar --> Guidelines: ISO 45001 Structure: ISO HLS, GRI.

The Circular Economy pillar is currently based on the British Standard, as there is not an ISO standard for this theme yet.

These five themes can be independently assessed as a whole, but it is also possible to obtain partial certificates for one of the sustainability themes (one of the GSES pillars). Unvalidated GSES certificates are visible on the ScoreCard in black and white. When a pillar is validated, the associated partial certificate(s) are colored and a date of validation is included. A certificate remains valid for three years.

### Sustainable Footprints

The methodology includes the Sustainable Footprints, which measure the impact of products, projects and buildings for two themes: environment and circularity. A Health Footprint is due in mid-2019.

#### Sustainable Footprint

#### Guidelines and Structure



Circular Footprint (CPF)

- C2C (Cradle to Cradle)
- EMF
- GRS (Global Recycling Standard)
- GRI



Environmental Footprint (EPF)

- PEF
- ISO14040
- ISO HLS.



Health Footprint (HPF)

In development.



### Bill of Materials (BoM) Calculator

You can use the system to create a Bill of Materials for products, projects and buildings. This is a list of the raw materials, sub-assemblies, intermediate assemblies, sub-components, parts, and the quantities of each needed to manufacture an end product. You find the calculator in the Footprints section. These measurements are translated into a score, which is visible on your ScoreCard in the form of a Sustainable Footprint.



### GSES Origin

With the GSES Origin functionality on the platform, member organizations can identify their production countries and ask their suppliers to do the same.

### Rank and Invite

With the *Rank and Invite* functionality, organizations can ask their suppliers to make their sustainability performance transparent. This enhances the transparency in the supply chain.

### Supplier Score

Your Supplier Score provides insight into the sustainability performance of your suppliers. It is visible on you ScoreCard and shows:



- the average score of your invited suppliers
- your supplier progress, which includes:
  - number of invited suppliers
  - number of validated suppliers
  - number of suppliers preparing validations
- number of declined invitations.

### GSES Memberships

GSES members gain access to the GSES platform and become part of our Global Transparency Community. There are two types of GSES memberships:

- Free Memberships: limited access to the GSES platform;
- Full Memberships: paid annual subscriptions, which grant access privileges on the GSES platform, with more features, such as the House of Sustainability with the MetaStandard and Sustainability Footprints.

### Sustainability Codex



The Sustainability Codex is an open database, free to use for organizations, consumers and governmental organizations, to check the sustainability rates of organizations, products and brands worldwide. The Codex connects organizations and consumers that want to make sustainable purchases to sustainable suppliers and products. It is built with blockchain technology.

## 4. GSES VALIDATION AND CERTIFICATION

Validation and certification is possible for the following themes:

- All 5 pillars of the GSES House of Sustainability (as a whole or as partial certificates):
  - Corporate Social Responsibility (CSR)
  - Sustainable Procurement (SP)
  - CO<sub>2</sub> Procurement
  - Health & Safety
  - Circular Economy
- Circular Footprint
- Environmental Footprint
- Health Footprint (due in 2019)
- Maritime BlueScan

### Levels of validation

The GSES-system can be used internally and externally:

1. Not validated (self-assessment for internal use).
2. Document validation (external desk review).
3. Certification (external on-site audit).

#### 1. Internal self-assessment

Full Member organizations are free to use the GSES tools to measure and improve their sustainability performance, for instance, to measure the sustainability impact of specific management decisions.

Such self-assessments are for internal use only and scores are not visible on the GSES ScoreCard, as only externally, independently validated and audited achievements are included in the score. It is possible to upload documents to prove the sustainability claims. These documents are stored in a secured 'virtual vault' and can later be independently verified by external validation or certification organizations.

#### 2. External Document Validation

The first phase of an external audit consists of the validation of uploaded evidence of the sustainability claims, in compliance with ISO 17021 guidelines. This assessment verifies if the quality and validity of the uploaded evidence justify certification. Conducting a desk review prior to the on-site audit is cost-efficient, as it shortens the time required to perform an on-site audit. Document validations are independently executed by our licensed third-party Validation Partners (see below).

##### *Validation Partners*

Full Member organizations can request a third-party document validation on the GSES platform, by choosing a licensed Validation Partner.

##### *Current licensed Validation Partners*

Control Union Certifications 

CPlus Certificeringen 

SGS 

Full Member organizations are free to suggest a Validation Partner for licensing. Licensing requires all validation partners to successfully complete the applicable GSES training program of the NDI. The NDI can never be obliged to license a validation partner (conform NDI Code of Conduct).



#### *Authorization and data protection*

The Member organization then authorizes the external Validator Partner to access its secured 'virtual vault' by clicking on the authorization link on its Dashboard on the GSES-Platform.

#### *Introduction prices document validation*

The NDI has a transparent pricing structure and aims to keep the validation costs low, in order to make its sustainability tools accessible to multinationals as well as SMEs.

### **3. External On-site Audit**

All external audits are executed by accredited and licensed Certification Bodies. All audits are performed independently, in compliance with the guidelines of the ISO 17021 and the NDI Code of Conduct.

GSES Full Member organizations can request an external audit on the GSES platform by inviting one or more licensed external auditors to send a quotation and subsequently choosing an auditor.

#### *Authorization and data protection*

The Full Member organization then authorizes the external Certification Partner of its choice to access its secured 'virtual vault' by clicking on the authorization link on its member dashboard on the GSES platform.

#### *Certification partners*

We work only with licensed partners that are accredited certification bodies.

#### *Current licensed certification partners*

Control Union Certifications	
CPlus Certificeringen	
SGS	

Organizations are free to suggest their own preferred certification organization for licensing, provided it is an accredited certification body. Licensing requires all Certification Partners to successfully and personally complete the applicable GSES training program of the NDI. The NDI can never be obliged to license a certification body.

### **GSES Quickscan**



It is possible to conduct a GSES QuickScan, meant to gain basic insight into the sustainability performance of an organization, within a short time-frame. This involves uploading documents and a document validation.

#### *One membership, one assessment*

Please note that the assessments are linked to your membership. If your organization has one membership, the assessment will cover the entire organization, including all subsidiaries in the group. Subsequently, more information and uploads are required than when it concerns a relatively small business unit. All subsidiaries will affect the overall score of the parent company. It is possible to assess on subsidiary level, but only when the subsidiary itself is a Full Member.

## 5. CODE OF CONDUCT

Our Code of Conduct establishes a framework for all professional partners of the NDI, to ensure compliance with our own fundamental principles of ethics:

- Integrity.
  - Independence.
  - Transparency.
1. The NDI propagates integrity and transparency and we commit to integrity and transparency ourselves. We expect our partners to do the same.
  2. We operate independently and expect our partners to respect the independence of the NDI. More specifically, our partners agree that they shall, under no circumstances, attempt to pressure the NDI into:
    - altering the accreditation process of new certifications.
    - allowing influence over our validation and certification process.
    - accepting specific certification and validation bodies that we consider unsuitable and/or which have had no prior training by the NDI.

We take this very seriously and will end any partnership which compromises our integrity.

By signing this Code of Conduct, our partners agree to its content.

## 6. INTEGRITY OF THE DATA

The NDI is committed to protecting the data of its members, in conformity with the General Data Protection Regulation (EU) 2016/679 and related ISO guidelines.

### *Data protection*

Full Member organizations can upload documents to prove sustainability claims on the GSES platform. These documents are stored in a secure 'virtual vault' and can later be verified by one of our Validation or Certification Partners. All data are owned by the organization that uploads them.

This 'virtual vault' (STACK) contains and protects all confidential data the company has uploaded into the GSES-system. It is hosted by TransIP in the Netherlands and can only be accessed by the company uploaded these documents. Members can authorize third parties to access these documents for validation or certification purposes.

### *Sustainable ScoreCard*

The ScoreCard is only visible for the Full Member organization that it concerns, yet members can choose to share validated ScoreCards, for instance in tender procedures or for marketing purposes.



## 7. HOW IT WORKS

The GSES-system is evidence-based: anything that cannot be proven and externally validated does not exist for the purpose of this methodology. Therefore we recommend uploading as many relevant and detailed documents as possible.

Most likely, your sustainability scores will fluctuate as business decisions will have an impact on these scores. ScoreCards are therefore dated. While your organization surely attempts to improve your performance in this field, it is possible that your scores go down, for instance after acquisition of a business unit with a bad environmental track record. As there is such a momentum and market demand for sustainable business practices, we do anticipate that your organization will perform better and better each year.

### **Benchmarking**

The GSES-system is a tool to quantify the impact of your organization's CSR efforts. By making a sustainable baseline measurement, you are actually making a snap shot record of your sustainability performance on a certain moment in time (a benchmark is established). This is possible at all levels of the GSES-system: organization, supply chain and products / projects / buildings. With a baseline measurement and periodic reassessment, the effects of your sustainability efforts can be measured over time, but even per management decision.

Examples:

- Effect on the sustainability performance of a business takeover.
- Effect of the choice for a specific material on the circular footprint of a product.

By periodically reassessing your performance, for example per year, the effects of your sustainability efforts are measured – and therefore quantified – so that policy decisions on sustainability translate into concrete value for shareholders. These periodic reassessments have to be independently validated.

### **Sharing your performance**

- Your organization's scores are visible on your Sustainability ScoreCard on your GSES dashboard. It can be found in closed section of the GSES platform. You may choose to share your ScoreCard in your external communication, but only after your sustainability claims have been independently verified.
- The GSES-system also offers the possibility to receive a PDF printout of your entire ISO 26000 performance, for instance to be included in your annual CSR reporting. It is up to your organization which of the seven core subjects and issues you wish to communicate. You may opt to show only specific subjects and issues that are most relevant for your sector.

### **Unsubstantiated sustainability claims**

The GSES-system guards against unsubstantiated sustainability claims by requiring evidence of all claims to be uploaded, and subsequent external auditing of these documents. Unsubstantiated sustainability claims cannot be proven and thus are not included in the sustainability score.

### **Reality Check**

Even when your organization has implemented all relevant protocols and procedures, it is still possible that your organization underperforms on a certain issue. It may even happen that your organization has a serious problem concerning one or more issues.

The GSES-system contains a so-called Reality Check to ensure that the protocols indeed lead to more sustainable business practices. The Reality Check has a negative points structure.



If there is a serious problem concerning one of the sustainability issues, this has to be mentioned during the assessment. This leads to the deduction of points (it lowers the score). The more serious the problem, the more points are deducted. If an action has been undertaken to solve the problem and a protocol has been established to prevent it from happening again, your score goes up again, once this has been confirmed in a third-part assessment. The negative points are neutralized if the problem has been solved entirely.

Example Reality Check Human Rights issue	Score
<p>Has any of the below situations occurred in the past three years? Check box(es).</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Your organization was fined for human rights abuses or a complaint has been filed with the National Contact Point (NCP).</li> <li><input type="checkbox"/> Your organization was criticized for human rights violations by one of the following human rights organizations: <ul style="list-style-type: none"> <li>• Human Rights Watch.</li> <li>• Amnesty International.</li> </ul> </li> <li><input type="checkbox"/> Your organization received negative publicity concerning human rights violations (negative publicity refers to coverage in more than five media outlets per incident). Or your organization received a constant flow of negative publicity concerning unsolved human rights violations in the past year.</li> </ul> <p>1 point is deducted per checked box. If all of the above boxes are checked, 5 points are deducted.</p>	-5
<p>If yes, please specify the human rights violation(s) it concerned.</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
<p>If yes, please specify how your organization has addressed this issue (procedural safeguards to prevent such incidents in the future).</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
<p>Upload new protocols/procedures/safeguards that have been implemented since the incident(s), which have to prevent such incidents in the future.</p>	1
<p>Please specify if the fined/criticized human rights violation(s) still occur.</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
<p><input type="checkbox"/> The fined/criticized human rights abuses have stopped entirely and this has been verified. Upload proof it has stopped.</p>	4
<p><input type="checkbox"/> (Some) human rights violations still occur or we still lack a clear overview of the human rights situation.</p>	-1

### Gross and systemic violations of sustainability issues

In the case of gross and systemic violations in the field of sustainability, organizations are obliged to notify the NDI immediately. After all, this would alter the sustainability score. It cannot be for example, that an organization is involved in a big case of child abuse and retains a high score on labor practices. In the case of gross and systemic violations, the score for that particular core issue is therefore temporarily reset to zero, until the problem has been solved. The organization involved has to upload proof that the issue has been addressed and a new audit has concluded that the problem has indeed been solved.

If this obligation to report gross and systemic violations is neglected, and the violations become known, the score for that particular core issue will be temporarily reset to zero. The organization involved will



be notified. Until this has been rectified, the incident will be mentioned on the ScoreCard until a new audit has concluded that the problem has been solved.

Meanwhile, it will still be possible to share the ScoreCard or partial ScoreCards of the issues that are not impacted by the problem. The total score on the ScoreCard will be lower, due to the incident(s).

#### *Independent expert panel*

In the case the organization involved does not agree gross and systemic violations of the issue have occurred, the case will be submitted to an independent expert panel. If the expert panel confirms that a gross violation has indeed occurred, the score will remain zero until the problem(s) have been solved and a new audit has been conducted.

## 8. RELATION TO INTERNATIONAL STANDARDS AND INITIATIVES

GSES has a META approach and we offer a comprehensive framework and tools, thus the GSES-system has more impact than more limited initiatives. The NDI continuously seeks connections with other parties and does not fight other methodologies and initiatives. GSES is open-source because for NDI sustainability can only thrive in an environment of sharing and partnerships (SDG17).

### **GSES and the ISO High Level Structure (HLS)**

The structure of the five GSES pillars has been brought into line with the structure of ISO High Level Structure, easy to integrate for organizations that already work with ISO 9001: 2015.

### **GSES and Global Reporting Initiative (GRI)**

The Global Reporting Initiative is a non-profit organization that promotes economic sustainability. It develops the GRI Standards for sustainability reporting, which enable organizations to measure and understand their most critical impacts on the environment, society and the economy. The framework is widely used around the world to enhance organizational transparency.

In the GSES-system, both the Corporate Sustainable Responsibility pillar (based on ISO 26000) and the Sustainable Procurement pillar (based on ISO 20400) are fully aligned with GRI – as the developers of ISO 26000 and GRI have closely worked together for six years to align the systems. The materiality approach of GRI corresponds to the relevance / significance / priority approach of ISO 26000 and ISO 20400, as well as the GSES CSR and SP pillars. Materiality assessments are the backbone of sustainability reporting, as they help identify an organization's most *material* issues and determine what should be reported.

In fact, the CSR and SP pillars of the GSES-system are fully in line with the GRI Key Performance Indicators (KPIs). This means that an organization that already uses GRI can quickly find its way within the prioritization, stakeholder communication and sustainability reporting of GSES. Conversely, GSES users can benefit from knowledge of the GRI indicators.

However, the GSES-system can be used without in-depth knowledge of the GRI standards, as the GSES is smart tool, which incorporates all relevant parts of GRI.

### **GSES and OECD Guidelines**

The OECD has developed Due Diligence Guidance for Responsible Business Conduct, which provides practical support to enterprises on the implementation of the OECD Guidelines for Multinational Enterprises. These are guidelines for companies on how to deal with issues such as supply chain responsibility, human rights, child labor, the environment and corruption.

GSES applies the OECD Due Diligence Guidance for Responsible Business Conduct to its five pillars and supply chain approach.



### **GSES and Ellen Mc Arthur Foundation (EMF)**

The NDI and SGS Search co-developed the Circular Footprint (CF), part of the umbrella Sustainable Footprint. End users of products and projects can see exactly how circular their end product is by scanning a QR code or NFC tag.

The CF is generic, workable, scalable and based on existing standards such as Cradle to Cradle (C2C) and EMF of the Ellen MacArthur Foundation. Differences between CF and EMF include:

- The distinction between product components in the supply chain and the product itself makes it possible to determine the index in complex chains. The CPF index can be determined for a (product) component. This index can be passed on in the chain, so that ultimately the total CF index for the product can be determined. This provides a scalable CF index determination, which can be calculated in this way for complex systems. This is not possible with the EMF and C2C standard;
- The CF takes production waste / loss into consideration;
- In another comparison with EMF: CF includes recyclable and compostable material;
- In contrast to EMF, CF does not take the lifespan into account, because claims regarding the lifetime are difficult to prove. Moreover, they are highly dependent on the use and user. The NDI is currently working to include the time element in its CFs.

### **GSES and Cradle to Cradle (C2C)**

The GSES Circular Footprint index is based on the circularity index of the Ellen MacArthur Foundation (EMF) and the Cradle to Cradle standard. Differences between CF and EMF include:

- The Cradle to Cradle standard includes five categories: material health, reuse of materials, renewable energy, water management and social justice. The CF deals solely with the second category of C2C: reuse of materials.
- C2C doubles the performance value at the end of the "W" cycle, while CF and EMF do not.
- C2C makes certain biodegradable forms possible.

### **GSES and the Sustainable Development Goals (SDGs)**

The 17 Sustainability Goals of the United Nations Agenda 2030 provide a shared blueprint for peace and prosperity for people and the planet, now and into the future. GSES provides insight into your organization's contribution to these sustainability goals and sub-goals (targets) of the UN. Each of your sustainability efforts, which increase your score on the five GSES pillars (CSR, SP, CO<sub>2</sub> reduction, Circular Economy, and Health & Safety) and the Sustainable Footprints, also contribute to one or more sustainability goals of the UN.

### **GSES and CO<sub>2</sub> Prestatieladder (Dutch for 'CO<sub>2</sub> Performance Ladder')**

The CO<sub>2</sub> pillar in the GSES System is based on ISO 14064-1: 2012 Guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals. This ISO standard contains requirements for design, development, management, reporting and verification of the greenhouse gas emissions 'accounting' of the organization.

Because SKAO's CO<sub>2</sub> Prestatieladder with Scope 1/2/3 offers a practical addition to the ISO 14064-1 guideline, GSES uses this Scope 1/2/3 distribution. Organizations that already have a valid CO<sub>2</sub> Prestatieladder certificate also automatically receive points on the GSES CO<sub>2</sub> pillar and, depending on the level of the certificate, even an exemption on the GSES CO<sub>2</sub> pillar.

### **GSES and the MVO Prestatieladder (Dutch for CSR Performance Ladder)**

The CSR pillar in the GSES System is based on ISO 26000 guidelines, the HLS, GRI and OECD guidelines. Because the MVO Prestatieladder offers a practical addition to the ISO 26000 guideline, the CSR performance ladder is included as an exemption in the GSES System. The MVO prestatieladder is included in the Sustainable MetaStandard that is integrated into the GSES System. Therefore organizations that already have a valid MVO Prestatieladder certificate automatically receive points (and even exemptions) for the score on the GSES CSR pillar, depending on the level of the certificate.



## 9. FREQUENTLY ASKED QUESTIONS

### **GSES as a procurement tool**

The GSES-system can be used as a procurement tool. The supplier functionality on the online GSES platform offers participants the opportunity to invite and rank their suppliers on standardized and internationally accepted sustainability themes such as CSR, socially responsible purchasing, CO<sub>2</sub>, circular economy, and health and safety. After the suppliers publish the scores of the theme of your choice in the form of a validated assessment, a ranking of suppliers appears on your supplier dashboard.

### **How do we change the rules with the GSES-system: a Coalition of the Willing**

Change can be only achieved through cooperation and joining forces, both nationally and internationally. One willing organization (unless very large, such as Unilever or Monsanto) does not have the ability to change the rules on its own. The NDI has a multi-stakeholder approach and we are creating a Coalition of the Willing.

The strength of the GSES-system is that it triggers a chain reaction in the value chain. Furthermore, change will come by involving consumers, who can scan QR codes to view the sustainability performance of organizations and products on the GSES ScoreCard.

### **How does the GSES-system help to increase the sustainable market share?**

By enabling sustainable entrepreneurs to measure and visualize their performance on the various themes of sustainability, we are offering them the tools to increase their market share and impact – in the B2B and B2C markets. This way, we are constantly expanding the new economy on both a national and an international level.

