GSES CSR Pillar (version 4.0) Assessment Guide

January, 2025

INTRODUCTION

- The goal of this document is simple: to help new users start with GSES *Assessments*.

- The Assessments are, for each Pillar, the way to measure your organization against the GSES Enterprise standard. It contains all questions in the GSES standard and allows you to earn points for each by filling in the assessment.

- To guide you through our Assessments for each pillar, we provide Assessment Guides like the one you are reading right now. It elaborates on what each of the questions in an assessment means and provides practical suggestions on how to provide an answer.

GSES PLATFORM PRACTICALITIES

- Start an assessment by logging in navigating to Assessment under Organization. For more Getting Started information on how to use the platform for measuring your organization, please read through our "Getting Started measuring your Organization" guide.

- Assessments consist of 10-15 questions in total. Most questions are in 'closed-end format', so you can select your initial answer from a list.

- The questions are grouped into four sections: 1. Plan (Policy and Goals), 2. Do (Actions, Implementation, Measurement, Communication), 3. Check (Evaluate) and 4. Act (Improve).

- There is additional room to elaborate on your answer. This is important for both your internal record keeping (what is the key rationale given for the answer) as well as the auditors performing the audit to evaluate your performance.

- When you're done with the assessment, you can request a verification by an independent auditor. The auditor will check if and to what extent the answers you have given are supported by the uploaded evidence.

- This audit transforms the assessment from an internal exercise into an audited evaluation of sustainability performance which can be the basis of internal and external communication.

- For your audit preparation, for each question there is a suggestion of what that 'supporting evidence' could be. The suggestion is a practical recommendation and contains the preferred answer for auditors. However, if you have a different type of evidence to support your answers, that is also acceptable.

- At any point you can save your (draft) assessment and continue at a later moment. Click 'save' in the top right corner of your screen.

- When you're done, you can click on 'submit assessment' in the top right corner of your screen. After which you can proceed to request verification.

USEFUL NOTES

- If you need help, email support@gses-system.com. This is the fastest and most effective way to get the help you need. Your email arrives in our support box where a team of people is ready to pick it up and help you.

- GSES recognizes that every organization is different. We do not require you use a specific type of format policy document as evidence to support assessment answers. Your internal documents suffice. An auditor has the responsibility to assess whether your evidence is proof of performance.

- The auditor will only evaluate to what extent the answers given are supported by the evidence documents uploaded. The content of the evidence document itself (e.g. a CSR policy) will not be evaluated.

- Evidence is sent directly to the auditors, GSES does not have access to your evidence. This safeguards confidentiality of your documents and the independence of the audit process.

ASSESSMENT STRUCTURE OVERVIEW

CSR ASSESSMENT Version 4.0

SECTION 1 - PLAN (POLICIES AND GOALS)
Question 1: CSR Policy Plan and Vision
Question 2: Addressing CSR core aspects

SECTION 2 - DO (ACTIONS, IMPLEMENTATION, MEASUREMENT, COMMUNICATION)
Question 3: CSR implementation
Question 4: Human Rights and Labor Practices
Question 5: Prevention of Harm to the Environment
Question 6: Document for Fair Business Practices
Question 7: Safety and Health of End Users
Question 8: Socio-economic Sustainability

SECTION 3 – CHECK (EVALUATE)
Question 9: Monitoring and Target Setting
Question 10: Auditing of the CSR Assessment

SECTION 4 – ACT (IMPROVEMENT)
Question 11: Conclusions

SECTION 1 – PLAN (Policies And Goals)

CSR Policy Plan and Vision

A Corporate Social Responsibility (CSR) policy plan lays the groundwork for how an organization approaches its responsibilities toward society and the environment. It's a roadmap that reflects the company's values, priorities, and commitment to sustainable and ethical practices.

A strong CSR vision looks beyond profit, focusing on creating a positive impact on employees, communities, and the planet. By aligning its policy plan with a clear vision, an organization can ensure its actions resonate with its purpose, meet stakeholder expectations, and contribute meaningfully to a better future. This isn't just good for the world—it's also a key ingredient for long-term success.

Question 1: Respond to the following statement

In its CSR policy plan/vision document, the organization specifically addresses its plan to implement the following matters:	Yes	No	Not Applicable	Points
a Identification and engagement of stakeholders in its CSR policy/sustainability strategy.	☐	☐	☐	2
b Continuous improvement of the sustainability performance of the organization's business operations.	☐	☐	☐	2
c Innovation of the products and services to improve their sustainability performance.	☐	☐	☐	2
d Application of a life-cycle approach to understand the total cost of usage and the impact of the organization's products/services on people and the environment.	☐	☐	☐	2
e Communicating about CSR matters to its stakeholders.	☐	☐	☐	2

Observations

▪ This question asks about aspects of your organization's CSR policy plan and vision

▪ This is a multi-select question, you can answer "yes", "no" or "not applicable" for each option (a) through (e) and elaborate in the context box. You can select "yes" for multiple answers if appropriate.

▪ If all the answers or the entire question are not applicable, select "not applicable" for each answer and explain in the context box.

▪ You can then upload evidence to support your answer, such as your company's policy plan. This can be a specific document or a section in another document or on your website/ webpage. To show the communication with stakeholders, you can upload stakeholder meeting reports.

Helpful notes

▪ The question asks you to confirm certain aspects of your organization's CSR policy. The evidence uploaded should reflect these statements, showing that these aspects are included in the policy. The content of the evidence itself (e.g. the policy) is not the topic of the evaluation.

SECTION 1 – PLAN (Policies And Goals)

CSR Policy Plan and Vision

A Corporate Social Responsibility (CSR) policy plan lays the groundwork for how an organization approaches its responsibilities toward society and the environment. It's a roadmap that reflects the company's values, priorities, and commitment to sustainable and ethical practices.

A strong CSR vision looks beyond profit, focusing on creating a positive impact on employees, communities, and the planet. It's about making choices that balance economic growth with social equity and environmental stewardship.

By aligning its policy plan with a clear vision, an organization can ensure its actions resonate with its purpose, meet stakeholder expectations, and contribute meaningfully to a better future. This isn't just good for the world—it's also a key ingredient for long-term success.

Question 2: Respond to the following statement

In its CSR policy plan/vision the organization specifically addresses the following:	Yes	No	Not Applicable	Points
a Protection of human rights in the value chain.	☐	☐	☐	1
b Adherence to "no child labor" protocols.	☐	☐	☐	2
c Adherence to fair labor practices in the value chain.	☐	☐	☐	1
d Protection of the environment	☐	☐	☐	2
e Adherence to fair business practices.	☐	☐	☐	1
f Implementation of a whistle-blowing policy.	☐	☐	☐	1
g Protection of consumer rights.	☐	☐	☐	1
h Support of local communities and social contribution.	☐	☐	☐	1

Observations

▪ This question asks about the inclusion of core CSR aspects, as defined by ISO 26000, in your organization's operational policies (any kind).

▪ This is a multi-select question, you can answer "yes", "no" or "not applicable" for options (a) through (h) and elaborate in the context box. Note, that you can select "yes" for multiple answers if appropriate.

▪ If all the answers or the entire question are not applicable, select "not applicable" for each answer and explain in the context box.

▪ Evidence you can upload to support your answer includes your company's policy document, or webpage detailing your company's CSR policy, or alternatively -if all of these topics are not addressed in the same policy document – then relevant documents of all selected aspects.

Helpful notes

▪ The question asks you to confirm certain aspects of your organization's CSR policy. The evidence uploaded should reflect these statements, showing that these aspects are included in the policy. The content of the evidence itself (e.g. the policy) is not the topic of the evaluation.

▪ You can then upload evidence to support your answer, such as your company's policy plan. This can be a specific document or a section in another document or on your website/ webpage. To show the communication with stakeholders, you can upload stakeholder meeting reports.

▪ Option (a) Human Rights in the Value Chain: Ensuring human rights are respected throughout the supply chain to prevent exploitation and unfair treatment. Follow an internationally recognized framework.

▪ Option (b) Child Labor: Combating child labor to protect children from exploitation and deprivation of education.

▪ Option (c) Labor Practices: Promoting safe working conditions, fair wages, and workers' rights. Examples: the right to collective bargaining, safe and healthy working conditions, benefits and healthcare, and holidays.

▪ Option (d) Environment: Minimizing environmental impact through sustainable practices and resource conservation.

▪ Option (e) Fair Business Practices: Ensuring transparency, honesty, and fairness in business operations. For instance, respecting intellectual property rights.

▪ Option (f) Whistle Blowing: Encouraging reporting of unethical practices without fear of retaliation. Companies should have mechanisms to ensure the protection of whistle-blowers.

▪ Option (g) Consumer Issues: Protecting consumer rights through safe, ethical products and transparent marketing. Hotlines and grievance mechanisms.

▪ Option (h) Local Communities and Social Contribution: Supporting local communities with social initiatives and job creation.

SECTION 2 – DO (Actions, Implementation, Measurement, Communication)

CSR Implementation

To bring a CSR policy plan to life, organizations must turn intentions into action with a clear, practical plan that integrates responsible practices into daily operations. A key step is conducting a materiality analysis to identify the most relevant CSR issues and focus efforts where they matter most.

Certifications like ISO 14001 or Fair Trade can provide frameworks for sustainable practices while enhancing credibility. Active communication—whether through websites or other channels—keeps stakeholders informed, ensuring transparency and trust.

CSR implementation is about setting clear goals, taking action, and sharing progress to drive meaningful change.

Question 3: Respond to the following statement

In its CSR policy plan/vision document the organization explicitly addresses the following matters:	Yes	No	Not Applicable	Points
a Implementation of a practical action plan for CSR.	☐	☐	☐	1
b A materiality analysis.	☐	☐	☐	2
c One or more CSR-related certificates.	☐	☐	☐	1
d Active communication of its CSR-related ambitions and its CSR strategy.	☐	☐	☐	2
e Actively involving employees in the implementation of the CSR policy.	☐	☐	☐	1
f CSR responsibilities are defined within the company documents.	☐	☐	☐	1
g The CSR documents (policy, report, certifications, etc.) can be found on the company website.	☐	☐	☐	1
h Actively involving employees in the decision-making on CSR.	☐	☐	☐	1

Observations

▪ This question asks about concrete actions taken towards CSR implementation. You can convey which, if any, of these actions your organization has completed.

▪ This is a multi-select question, you can answer "yes", "no" or "not applicable" for options (a) through (h) and elaborate in the context box. Note, you can select "yes" for multiple answers if appropriate. If all the answers or the entire question are not applicable, select "not applicable" for each answer and explain in the context box.

▪ Evidence that you can upload to support your answer depends on the actions you have selected. It may include a CSR action plan, including evidence of regular reviews such as communication documents or year reports, company impacts per CSR theme, or a materiality assessment, certificates, stakeholder communication documents/web pages or meeting reports.

Helpful notes:

▪ The question asks you to confirm aspects of your organization's actions with regard to various CSR topics. While questions 1 and 2 are about the content, this question checks whether you have implemented various aspects of CSR.

▪ Option (a) A practical action plan reflects planning including but not limited to financial and other resources, timelines, and other relevant aspects for each activity undertaken regarding CSR. Note that this **plan** is related to, but slightly different from the **policy** referred to in the earlier questions.

▪ Option (b) A materiality assessment refers to an analysis of which CSR issues are most important for your organization, based on an analysis of impacts on the society and environment. These impacts are then (typically) prioritized based on likelihood, significance, and irremediable nature. An action plan (see note above) can also reflect the prioritization given to various issues based on this materiality assessment.

▪ Option (d) It is important to communicate about the identified impacts and actions you are taking to prevent or remediate those impacts. Both internal and external communication are relevant for this question. External communication can be a CSR report that is easily available on your website (in various languages for MNCs), videos on the internet, social media or other ways of communicating with the larger public. Internal could be meeting minutes, memos or any other internal documentation.

▪ The evidence uploaded should reflect support statements. The content/outcome of the action itself is not the topic of the evaluation.

SECTION 2 – DO (Actions, Implementation, Measurement, Communication)

CSR Implementation: Human rights and good labor practice

Incorporating human rights and good labor practices into CSR efforts is fundamental to creating a fair and ethical workplace. This involves implementing policies that uphold equality, protect workers' rights, ensure safe and reasonable working conditions, and provide wages that support a decent standard of living.

By embedding these principles into its operations, an organization demonstrates its commitment to respecting human dignity and fostering an inclusive, supportive environment. This not only benefits employees but also strengthens trust with stakeholders and contributes to long-term sustainability.

Question 4: Respond to the following statement

Within the organization, the following aspects of human rights and fair labor practices are implemented in the organization's business practices:	Yes	No	Not Applicable	Points
a Adherence to "no child labor" protocols in line with both national laws and ILO standards.	☐	☐	☐	1
b Equal opportunities for and non-discrimination of women and minorities.	☐	☐	☐	2
c Protection of freedom of association and the right to collective bargaining for workers.	☐	☐	☐	1
d Safeguarding of safe and reasonable working conditions (including a prohibition of forced labor).	☐	☐	☐	2
e Payment of fair wages that allow for a standard of living in which housing, food, education, and health care are affordable.	☐	☐	☐	1

Observations

▪ This question asks about concrete actions taken towards the implementation of Human Rights and Labor Practices. You can convey which, if any, of these actions your organization has completed.

▪ This is a multi-select question, you can answer "yes", "no" or "not applicable" for options (a) through (e) and elaborate in the context box. Note, you can select "yes" for multiple answers if appropriate.

▪ If all the answers or the entire question are not applicable, select "not applicable" for each answer and explain in the context box.

▪ Evidence that you can upload to support your answer depends on the actions you have selected.. It can be, for instance, a signed code of conduct covering the selected topics. It can also be interviews with employees or other internal stakeholders of the organization that show that these topics are being addressed within the organization.

Helpful notes:

▪ The question asks you to confirm aspects of your organization's actions with regard to various CSR topics. The evidence uploaded should reflect supporting statements. The content/outcome of the action itself is not the topic of the evaluation.

SECTION 2 – DO (Actions, Implementation, Measurement, Communication)

CSR Implementation: Prevention of harming the environment

A strong CSR approach includes a firm commitment to protecting the environment and minimizing harm. This means actively integrating sustainable practices into operations to prevent or reduce negative impacts on ecosystems, biodiversity, and natural resources.

By prioritizing environmentally responsible practices, an organization not only fulfills its ethical obligations but also contributes to a healthier planet. These efforts support long-term resilience, foster innovation, and build trust with stakeholders who value sustainability as a core principle.

Question 5: Respond to the following statement

The organization works to prevent or limit its negative impact on the environment, specifically with regard to:	Yes	No	Not Applicable	Points
a Prevention and reduction of greenhouse gas emissions.	☐	☐	☐	1
b Phase out of hazardous (toxic) or suspicious substances.	☐	☐	☐	2
c Increasing the use of certified sustainable products or materials.	☐	☐	☐	2
d The treatment of air and/or water at production sites.	☐	☐	☐	2
e Mitigating the organization's impact on its natural environment - including marine, freshwater, and terrestrial ecosystems and biodiversity and restoration of damage as much as possible.	☐	☐	☐	2
f In addition to other measures in (e), locating company sites according to a Biodiversity Action Plan.	☐	☐	☐	1

Observations

▪ This question asks about concrete actions taken toward the prevention of the organization's harmful impacts on the environment. You can convey which, if any, of these actions your organization has completed.

▪ This is a multi-select question, you can answer "yes", "no" or "not applicable" for options (a) through (f) and elaborate in the context box. Note, you can select "yes" for multiple answers if appropriate.

▪ If all the answers or the entire question are not applicable, select "not applicable" for each answer and explain in the context box.

▪ Evidence that you can upload to support your answer depends on the actions you have selected. It can be, for instance, a signed code of conduct covering the selected topics. It can also be interviews with employees or other internal stakeholders of the organization that show that these topics are being addressed within the organization.

Helpful notes:

▪ The question asks you to confirm aspects of your organization's actions with regard to various environmental topics. The evidence uploaded should reflect support statements. The content/outcome of the action itself is not the topic of the evaluation.

- Option (a) Preventing and limiting GHG emissions refers to mitigation measures to reduce GHG emissions to the air. Compensation/offsetting/other removal programmes are not relevant for this question.

- Option (b) Phasing out toxic and hazardous substances is in some cases regulated by law (e.g. in the EU, with the REACH regulation). The organization should illustrate the measures taken to comply with the regulations.

- Option (c) "Ecologically sound products" refers to the products purchased by the organization, and can be evidenced with certifications (e.g. FSC certified paper products, EU Ecolabel-certified cleaning agents). Importantly, include a plan that supports these actions.

- Option (d) Air/Water treatment at production sites refers to limiting pollutants to air (non-GHG) and water emitted from production sites owned or operated by the organization.

- Option (e) Limiting impacts on the natural environment can be illustrated by the use of an Environmental and Social Impact Assessment.

- Option (f) A Biodiversity Action Plan refers to a means of managing your resources to contribute to the conservation of biodiversity, or wildlife, through developing management plans for your organization. Sometimes, the BAP may be integrated into your organization's Environmental Management System. This option refers specifically to how the organization selects where to locate its sites, for example by preventing site location in ecologically sensitive areas.

SECTION 2 – DO (Actions, Implementation, Measurement, Communication)

CSR Implementation: Document for Fair Business Practices

Implementing fair business practices is a cornerstone of responsible corporate behavior. This involves establishing clear standards that promote integrity, transparency, and accountability in all operations and interactions.

By committing to ethical principles like combating corruption, fostering fair competition, and ensuring responsible engagement, an organization builds trust, enhances its reputation, and creates a level playing field for all stakeholders. Fair business practices aren't just good ethics—they're good business.

Question 6: Respond to the following statement

The organization works to prevent or limit its negative impact on the environment, specifically with regard to:	Yes	No	Not Applicable	Points
a Combating corruption, bribery and extortion.	☐	☐	☐	2
b Responsible political engagement.	☐	☐	☐	2
c Ensuring fair competition.	☐	☐	☐	2
d Respect for property rights.	☐	☐	☐	2
e Transparency.	☐	☐	☐	2

Observations:
- This question asks about your organization's efforts to safeguard fair business practices within the organization.

- This is a multi-select question, you can answer "yes", "no" or "not applicable" for options (a) through (e) and elaborate in the context box. Note, you can select "yes" for multiple answers if appropriate. If all the answers or the entire question are not applicable, select "not applicable" for each answer and explain in the context box.

- Since this question specifically focuses on a code of conduct, you are expected to upload a code of conduct that shows that all of the selected topics are covered.

Helpful notes:
- The question asks you to confirm aspects of your organization's actions with regard to various topics related to business ethics. The evidence uploaded should reflect support statements. The content/outcome of the action itself is not the topic of the evaluation.
- Option (b): Responsible political engagement refers to an organization's influence on political processes. While organizations can support political processes and encourage policy developments that benefit society at large, they should prohibit the use of undue influence and avoid behavior such as manipulation, intimidation, and coercion that can undermine the public political process.
- Option (c): Transparency refers to an organization's responsibility to disclose in a clear, accurate, and timely manner, the policies, decisions, and activities for which it is responsible including their known and likely impact on the environment.

SECTION 2 – DO (Actions, Implementation, Measurement, Communication)

CSR Implementation: Safety and Health of End users

Ensuring the safety and health of end users is a vital aspect of CSR. By designing products and services with safety in mind and providing clear, accessible instructions for their proper use, organizations can prioritize the well-being of their customers.

This commitment not only protects end users but also fosters trust, enhances brand reputation, and underscores the organization's dedication to responsible and ethical practices. Safety isn't just a feature—it's a responsibility.

Question 7: Respond to the following statement

The organization ensures the safety and health of the end users of its products/services through:	Yes	No	Not Applicable	Points
a Designing the products/services according to predefined standards for health and safety.	☐	☐	☐	2
b Providing easily available instructions for safe use of a product or service.	☐	☐	☐	2

Observations

▪ This question asks about your organization's efforts to safeguard the safety of your end users/ beneficiaries.

▪ This is a multi-select question, you can answer "yes", "no" or "not applicable" for options (a) through (b) and elaborate in the context box. Note, you can select "yes" for multiple answers if appropriate. If all the answers or the entire question are not applicable, select "not applicable" for each answer and explain in the context box.

▪ Evidence you can upload to support your answer includes any webpage, brochures and/or manuals, intended for both staff and/or your end users to mitigate health and safety risks. Checkbox (a) relates to instructions for staff while checkbox (b) relates to instructions for end users.

Helpful notes:

▪ The question asks you to confirm that the organization is taking measures to ensure end-user safety.

▪ Option (a) In the EU, design for health and safety could be almost always regulated by stringent laws (CE for toys, REACH, etc.) Here you can provide examples of how your efforts go beyond adhering to these laws. E.g., proactive chemical management, advanced testing, etc.

▪ Option (b) You may provide safety instructions to your end consumers, or health education/information.

▪ The evidence uploaded should reflect support statements. The content of the evidence itself is not the topic of the evaluation.

SECTION 2 – DO (Actions, Implementation, Measurement, Communication)

Implementation: Socio-Economic Sustainability

Contributing to socio-economic sustainability means actively supporting the well-being and development of communities. This includes providing opportunities for education and training, creating pathways to employment, and strengthening local economies through regional sourcing.

By engaging with social organizations, charities, and community initiatives, organizations can make a tangible impact while fostering goodwill and long-term resilience. Socio-economic sustainability is about building stronger, more inclusive communities—and everyone benefits from that.

Question 8: Respond to the following statement

The organization contributes to socio-economic sustainability by:	Yes	No	Not Applicable	Points
a Providing training opportunities, through traineeships or the provision of education.	☐	☐	☐	3
b Helping people who are distanced from the labor market to gain work experience (social return).	☐	☐	☐	3
c Stimulating the regional economy by purchasing as much as possible locally or regionally.	☐	☐	☐	2
d Supporting social organisations and charities (e.g. through: sponsorships, voluntary activity or other means).	☐	☐	☐	3

Observations

▪ This question asks about your organization's efforts to promote socio-economic sustainability i.e., community development.

▪ This is a multi-select question, you can answer "yes", "no" or "not applicable" for options (a) through (e) and elaborate in the context box. Note, you can select "yes" for multiple answers if appropriate. If all the answers or the entire question are not applicable, select "not applicable" for each answer and explain in the context box.

▪ Evidence you can upload to support your answer depends on the answers selected, and may include an education or HR policy, a procurement policy, and other various proofs of support (proofs of donation, voluntary activities).

Helpful notes:

▪ This question refers to efforts you are taking to enhance socio-economic development, beyond basic human rights and employee well-being measures.

▪ Option (a) Companies can implement traineeship programs, or provide their employees with opportunities for learning and education.

▪ Option (b) People who are distanced from the labor market individuals who face challenges entering or remaining in the workforce due to various factors such as social,

economic, or personal barriers. These can include, for example, persons with disabilities, migrant workers, the elderly, or formerly incarcerated people.

- Option (c) Local and regional procurement refers to sourcing materials as much as possible locally. Shorter supply chains are preferred because they grow the local economy and provide enhanced transparency and control.

- Option (d) Here you can include examples of any charitable organizations or activities that your organization supports, either directly or indirectly through donations.

SECTION 3 – CHECK (Evaluate)

Monitoring and Target Setting

Effective CSR performance relies on continuous measurement, monitoring, and assessment. By setting clear, quantitative targets, organizations can track progress, identify areas for improvement, and ensure their CSR initiatives align with broader goals.

The "Plan, Do, Check, Act" approach helps create a cycle of ongoing improvement, ensuring that CSR efforts are not only implemented but also refined and optimized over time. This commitment to measurable outcomes enhances accountability and drives meaningful, sustainable impact.

Question 9: Respond to the following statement

The organization measures and monitors its CSR performance quantitative targets.	Points
a Yes.	10
b No.	0
c Not applicable.	-

Observations

▪ This question asks about your organization's evaluation process of CSR plans, targets, and outcomes.

▪ his is a single-select question, you can answer "Yes," "No," or "Not applicable" and elaborate in the context box.

▪ Evidence you can upload to support your answer includes CSR evaluation reports and reports on dialogues with stakeholders affected.

Helpful notes:

▪ The question asks you to show that you have set targets related to CSR. The targets should furthermore be quantitative, you can set them according to your own organization's priorities. A good guideline is that good targets are SMART (Specific, Measurable, Attainable, Relevant, and Time-bound), and that they reflect future ambitions related to all CSR topics that the organization has selected or shown policies/actions for previously in this assessment.

▪ The content of the targets themselves is not the topic of evaluation.

SECTION 3 – CHECK (Evaluate)

Auditing of CSR Assessment

To ensure the effectiveness and integrity of CSR efforts, regular audits are essential. This includes both internal and external audits to verify that CSR policies are being implemented as planned and that progress is being made toward set targets.

An internal audit provides a thorough review from within the organization, offering insight into internal processes and identifying areas for improvement. An external audit, on the other hand, adds an independent perspective, ensuring transparency and credibility.

By conducting these audits annually, organizations can maintain high standards, make data-driven decisions, and demonstrate their commitment to continuous improvement in their CSR initiatives.

Question 10: Respond to the following statement

Is the organization's CSR performance monitored annually?	Yes	No	Not Applicable	Points
a Yes, with an internal audit.	☐	☐	☐	4
b Yes, with an external audit.	☐	☐	☐	6

Observations

▪ This question asks about your organization's audit strategy with regard to CSR performance assessment.

▪ This is a multi-select question, you can answer "yes", "no" or "not applicable" for options (a) through (b) and elaborate in the context box. Note, you can select "yes" for multiple answers if appropriate. If all the answers or the entire question are not applicable, select "not applicable" for each answer and explain in the context box.

▪ Evidence you can upload to support your answer includes internal and/or external audit reports.

Helpful notes:

▪ The question asks you to confirm the organization's audit policy. The evidence uploaded should reflect support statements. The content of the evidence itself (e.g. an audit) is not the topic of the evaluation.

SECTION 4 – ACT (Improvement)

Improvement

Continuous improvement is at the heart of any effective CSR strategy. After completing the CSR assessment, organizations should analyze the results, draw meaningful conclusions, and use this feedback to refine their practices.

By taking a proactive approach to improvement, organizations can address gaps, enhance their impact, and stay aligned with evolving sustainability goals. This ongoing process ensures that CSR efforts are always progressing, ultimately leading to long-term positive change for both the organization and its stakeholders.

Question 11: Respond to the following statement

The organization draws conclusions from its CSR performance monitoring and works towards continuous improvement:	Points
a Yes.	10
b No.	0
c Not applicable.	-

Observations

▪ This question asks about your organization's improvement strategy with regard to CSR.

▪ This is a single-select question, you can answer "Yes," "No," or "Not applicable" and elaborate in the context box.

▪ You can upload any internal/external documents to support your answer.

Helpful notes:

▪ This question asks about your organization's effort to learn from its experience and improve its CSR performance. The evidence uploaded should reflect support statements. The content of the evidence itself (e.g. the scale of improvement) is not the topic of the evaluation.