



Ministry of Economic Affairs,
Agriculture and Innovation

Transparency Benchmark 2010

The Crystal 2010 in association with NBA

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1 Foreword

This report contains the results of the 2010 Transparency Benchmark, covering 2009.

The Ministry of Economic Affairs, Agriculture and Innovation substantially addressed and updated the Transparency Benchmark last year. The group of organisations whose CSR reporting is reviewed has been broadened from 183 to around 500 companies and organisations. Furthermore, the criteria have been deepened, more is demanded on transparency concerning specific CSR issues and the theme of supply chain responsibility has received a more substantial role than in previous years. The website has also been updated and become more interactive.

More changes were implemented during the past year. For example, self-assessment has been introduced, permitting organisations to screen their own annual reports. A team of reviewers conducted the quality audit.

Furthermore, an independent panel of experts also reviewed the top 20. The criteria on which this review was based, are listed on the new website www.transparantiebenchmark.nl. This also shows all the scores and organisations. Because it is an open source website, all the information can be shared with others.

The Ministry of Economic Affairs, Agriculture and Innovation, jointly with the Dutch Professional Association of Accountants (NBA), took the initiative to launch a new prize for the best CSR reporting. This combines both the criteria and the methodology of the Transparency Benchmark, and the ACC Award for the best CSR report. The new prize is called 'De Kristal' (the Crystal). De Kristal aims to be the most important prize for CSR reporting and is awarded to the company whose annual CSR report has finished with the highest ranking in the Transparency Benchmark. The jury, consisting this year of Ms. Bibi de Vries (chair – Dutch LLM), HRH Prince Carlos de Bourbon de Parme, and Professor Leen Paape RA RO CIA, selected the winner from the top three.

With all the changes, a constant factor is the importance attached in the Netherlands to transparency in annual reporting by organisations. Stakeholders, such as shareholders, special interest groups, and authorities expect that company to be transparent about performance at a social level. By being open and clear, an organisation exposes itself to vulnerability, and may be addressed about its activities by its stakeholders. Transparency enables a dialogue to start. This has been the motive for performing the Transparency Benchmark since 2004.

For a proper understanding of the Transparency Benchmark, it is important to emphasize that the transparency in reporting is measured and not the specific activities or results in the area of CSR. The Transparency Benchmark is not only about determining scores for each

company. It is more important for identifying trends. Which sectors show an increase, and which do not? How many organisations are issuing their first social annual report? Etcetera. In 2010, all participants in the Transparency Benchmark of 2009 and the ACC Award of 2009 took part, plus new participants who volunteered. In the context of the expansion to 500 participants, a new selection protocol has been set up. This protocol assists in screening new participants prior to their inclusion. The review means that certain conditions of reporting must be met. The fixed group for review is established using this selection protocol, which is available online.

This booklet contains more information on the background of the Transparency Benchmark and the results of the measurement concerning 2009.

2 Summary

And the winner is...

... anyone who, due to participation in the Transparency Benchmark, has come a step further in consideration and action with respect to the theme of Corporate Social Responsibility (CSR).

The above is the essence of the Transparency Benchmark. The objective of this instrument is not the organisation of a competition in transparency between various organisations, but to encourage transparency and stimulate consideration and action regarding CSR. This report tells you more about the thoughts behind it and, of course, you can find the results of the measurement for the year 2009.

2.1 Emergence of CSR

CSR is not a luxury, and this perception is increasingly widening. The uncomfortable facts are that the stocks of raw materials and consumables are finite, that the long-term health of the planet is at issue, and large sections of society want fairer and more social policies. All this needs no further explanation here, because it is being recognised and tackled by organisations and governments.

The consequence of the above is that businessmen and managers simply cannot afford to ignore CSR. A large section of the business community is therefore embracing the theme, while it increasingly less concerns pure idealism, and ever increasingly concerns sound business and commercial motives. The market, for example, demands it ever more often. For example, in 2010, the Dutch Government only purchased from suppliers that are 100% sustainable, and large multinationals also increasingly often impose sustainability requirements on suppliers.

Moreover, CSR is finally shaking off its former fusty image: sustainability is increasingly linked to innovation and opportunities, and less to only avoiding risks. The focus has shifted from processes to products. The attention paid to the themes of 'environment' and 'social' has shifted to broader sustainability issues. Furthermore, investors and lenders are also increasingly interested in CSR. An enterprise that fails to respond to this promptly runs the risk of being out of business soon. Therefore more and more analysts, private equity firms, and other parties in the financial world, are looking more critically at how organisations deal with the risks and opportunities of sustainability. The business case for CSR is, in a word, strong.

2.2 Transparency as driver for better business

Despite the strong business case, a continued advance of CSR is not obvious. Transparency about CSR can make a significant contribution to this movement, and that thought is the basis of the Transparency Benchmark. Transparency in this benchmark is not an end but a means. The idea behind the instrument is that the development towards a more sustainable world can continue independently, but that incentives are needed to give more strength to this development. These incentives come partly from new laws and regulations and partly from market forces. Transparency about the sustainability efforts and achievements can also be a good incentive.

An organisation that is transparent to its environment shows how it positions itself in society and how it deals with the sustainability theme, will often be encouraged as a result of this transparency to improve its performance in this area even further. The information it shares with the outside

world is, after all, a good basis to open the dialogue with stakeholders and this dialogue will lead to improvements. The transparency also improves the comparability between what organisations do in the area of sustainability. In organisations that are less advanced in the area of sustainability, transparency leads to critical self-reflection in this area and thus also to improvements.

Moreover, in many cases, transparency on sustainability has a side effect. Organisations that want to account for their sustainability achievements often find that gathering the information needed is a considerable challenge. Sometimes information systems and/or processes must be designed differently to produce the relevant information and that is sometimes a fairly major operation, especially in large organisations. Anyone who has once gathered the information, however, will also have better insight into the sustainability achievements, according to the motto 'measuring is knowing', and thus also acquires the tools to manage with more focus on the sustainability achievements.

In this sense, transparency also has an internal effect. The mere fact that the information must be gathered creates awareness about the sustainability achievements. Furthermore, there is sometimes internal 'competition' created between an organisation's divisions, which do not want to underperform each other in the area of sustainability. Thus this benchmark is not about 'the list', but about encouraging, activating, and involving the participating organisations.

2.3 An instrument in development

Such a philosophy also needs an approach that does justice to this objective. An approach that develops on the basis of experience, and which contains room for dialogue with the participants. In this context, a number of changes have been made in the approach this year:

2.3.1 More room for dialogue with participants

After completion of the Transparency Benchmark 2009 (concerning the year 2008), a group of participants were consulted about adjusting the criteria of the Transparency Benchmark. There is more reported about this in section 5.1. Participants also had the opportunity in 2010 to express their opinion on the process and the content of the Transparency Benchmark.

A meeting was held at the end of 2010 with a group of participants to talk about the Transparency Benchmark and their experience with it. A number of interviews were also held with participating organisations and are included in this report, in which their dilemmas and visions emerge. More information about these can be found in the last section of this report.

2.3.2 Conscious choice for self-assessments

How the Transparency Benchmark is created has changed from prior years. Organisations were able to opt to participate by means of a self-assessment this year. This method was chosen on the basis that a self-assessment provides more commitment than an external assessment and the idea that an organisation knows its own report best and therefore can answer questions better than an external party. This does not detract from the objectivity of the results. All self-assessments were subjected to quality control by a team of reviewers.

2.3.3 Content and scope-adjustments

An instrument such as the Transparency Benchmark is never 'finished', but is constantly evolving on the basis of experiences and external developments.

The experiences from previous years have led to a substantial revision of the criteria. There was also a need for greater differentiation in the scores by paying more attention to themes such as supply chain responsibility and integration of CSR or ethical business practice into organisations' core processes. The most important changes are based on the new RJ 400 guideline from the Council for Annual Reporting (*Raad voor de Jaarverslaggeving*). To ensure that sectors can score uniformly on the criteria, it was decided to keep criteria as generic as possible. Despite this aim, it cannot be excluded that criteria may be less applicable for certain sectors. Partly as a result of this, there are only limited possibilities to compare this year's scores directly with scores from previous years.

In addition, the scope of the investigation was expanded to the 500 largest organisations of the Netherlands, see 3.1.4 for selection criteria, to involve an even higher share of the Dutch market in this benchmark.

Another new feature is the scores of the 20 highest ranked organisations being reviewed by an independent panel of experts. The panel adjusted scores upwards or downwards on the basis of a fixed framework, both in terms of criteria and points scored. This is how the opportunity was created to reward innovative and special aspects of CSR reporting.

Using established criteria, the jury then decided which of the three highest ranked organisations has become the final prizewinner. 'De Kristal' is the combined successor to the announcement of the number one of the Transparency Benchmark and the ACC, at the initiative of the Dutch Professional Association of Accountants (NBA) and the Ministry of EA&I.

2.4 The results

The scores for the reporting on the year 2009 are not one-to-one comparable with those for the year 2008 as a result of the criteria adjustments. However, the basis of the results makes it clear that there are major differences between sectors, which are explained in the following sections.

Some highlights from the substantive findings are:

- KPN is the winner with 197 points, followed by Philips with 196 points, and DSM with 195 points, respectively.
- The Transport sector, with an average score of 105 points, and the Technology sector with 89 points, scored the highest sector scores in the Transparency Benchmark.
- The sectors of Universities, 38 points, and Trading companies, 45 points, scored the lowest in the Transparency Benchmark.
- The diversity theme receives a lot of attention from organisations, but is hard to capture in measurable ambitions.
- The importance of the supply chain responsibility theme seems to be identified; half of the organisations provided insight into the chain in which they operate in their external reporting.

2.4.1 Themes in the spotlights

The Transparency Benchmark this year focused specifically on two themes: diversity and supply chain responsibility. The review results on these themes are explained in more detail in section 4. Below is a brief summary of the results.

2.4.1.1 Diversity

Diversity is recognised by many organisations as an important theme. A limited proportion of the organisations translate the importance of this theme into specific targets. A frequently heard explanation from organisations is that this concerns the weighing up of the formulation and implementation of separate diversity policies

against the encouragement of diversity in a more natural way, as part of routine HR policy. International organisations also reported on the weighing up between a global approach to diversity versus an approach that offers more space to local differences that exist between the various countries.

See section 4.1.2 for more results.

2.4.1.2 Supply chain responsibility

Supply chain policy has become an important element of transparency on CSR, partly due to the revised Dutch Guideline for Annual Reporting RJ 400. Aspects commonly identified by the organisations that provide a specific description of their supply chain policy are:

- human rights and the policy-based principles and targets that the organisation adopts for these;
- bribery and corruption and the policy-based principles and targets that the organisation adopts in this context;
- the scope of the policy concerning suppliers, by making clear the extent to which criteria are set for indirect suppliers.

See section 4.1.3 for more results.

2.4.1.3 The future: looking ahead to integrated reporting

Financial reporting and CSR reporting have coexisted separately for many years. The increased importance of CSR information for organisations and better integration of these topics in the operations had led to increasing use of integrated reporting. Besides the fact that this encourages the integration of sustainability within all processes of an organisation, it also facilitates financial analysts, investors and other stakeholders to place the opportunities and risks surrounding these themes in their context and, where appropriate, to translate them into the financial models with which they work.

There is integrated reporting when it involves more than just putting the CSR report and financial report together. It concerns an integral way of accounting for the activities and performance, using financial and non-financial aspects and their inter-relationship.

Questions were also asked about the integrated reporting theme in this benchmark. Unfortunately, the term integrated reporting still seems to cause confusion and the information on this point is not sufficiently reliable for a statistical analysis. The international analysis does indeed pay attention to this aspect. See section 4.2.2 for this.

Van Gansewinkel Group: Transparency Benchmark encourages thinking about sustainability

The vision of Frank Janssen (Corporate Communications Director) and Jacqueline de Wit (Senior Communications Consultant)

Waste service provider and supplier of raw materials Van Gansewinkel Group started a transition to sustainability a few years ago, and sees good opportunities to distinguish itself in the market with this. The pay-off – ‘Afval bestaat niet’ (There is no such thing as waste) – provides the perspective with this. They perceive the Transparency Benchmark as a good means to extend thinking internally about and dealing in sustainability, and also as a tool to make themselves known.

Sustainability as a strategic opportunity

”Sustainability is a major strategic opportunity for us and from that idea we opted a few years ago for the pay-off ‘There is no such thing as waste’. This was partly motivated by the attention that then emerged for the Cradle to Cradle range of ideas, which concerns the creation of closed chains in which there is no waste. We realised that this philosophy was about us. It was an expressly strategic decision to invest in this and it also makes it explicit that we have developed a lot of activities in the field of sustainability.

We see waste as a basis for raw materials and energy. We therefore assist our clients to reduce their waste streams and reuse waste, or – second best – to convert them into energy by incineration. We sum this up in the words: there is no such thing as waste. This is for everyone, internally and externally, an appealing prospect that leaves nothing to be desired concerning clarity. These words create a lot of energy for change, although like any other organisation, of course, we encounter dilemmas and friction. However, the point on the horizon is

very clear and also leads internally to an enormous development in knowledge, for example.

Initially, however, there were some rather sarcastic responses to this motto. Try explaining to someone who collects waste with a truck every day that there is no such thing as waste. But gradually there was ever-increasing understanding, and particularly also pride. It has given a substantial boost to the reputation we have in the market.

It must be clear that all this also emerges from sound economic considerations. Anyone who can contribute to the raw-materials issue certainly creates a lot of value in the longer term and our shareholders, private equity, keep a close eye on this. They also attach great value to the fact that sustainability is not a thin veneer to polish up the reality a little. Because if the external image is inconsistent with reality, incidents may occur that seriously damage the reputation and then value is actually destroyed.

With this in mind, and especially to avoid any ‘greenwashing’, we also attach great value to total transparency about what we do. We therefore welcome the Transparency Benchmark as an instrument. Answering these questions sharpens your thinking about sustainability and our dealings with it. The benchmark is also important in the external positioning. We use the benchmark, for example, in a tender for a contract as evidence of our results in sustainability. From an operational perspective, the process surrounding the Transparency Benchmark is also fine with us. The criteria fit in well with those of the GRI, were promptly communicated, and the self-assessment worked well. In our opinion, the benchmark’s content would be stronger if you could earn relatively more points for the external verification of the sustainability report. This verification is a powerful tool to minimise the risk of ‘greenwashing’, and therefore deserves more emphasis in the instrument.”

3 Findings

3.1 Approach

3.1.1 Purpose

The purpose of the Transparency Benchmark is to provide insight into the transparency of the annual CSR reporting and, as a derivative of this, a boost for the CSR theme. To this end, the accounting information from the largest Dutch organisations is reviewed on 50 criteria that relate to socially relevant aspects of organisations and their operations. The Transparency Benchmark explicitly does not provide an opinion concerning the CSR performance. Although the scores in the areas of transparency are often directly related to this performance: the quality of reporting is often the result of the actual action of organisations to minimise the unfavourable effect on people and the environment and/or maximise the favourable effect on people and the environment.

3.1.2 Difference with previous years

The Transparency Benchmark this year differs in a number of respects from the Transparency Benchmark of previous years. There has been a broadening, deepening and renewal.

- *Broadening:* The surveyed group has been expanded from 183 to 473 organisations. Organisations are selected on the basis of a number of selection criteria, see section 3.1.4, which relate to size, in terms of FTEs, assets, and revenues. In addition, organisations have the opportunity to join voluntarily. Five organisations have used this opportunity.
- *Deepening:* The criteria have been updated in several respects compared to last year. Updating the criteria seemed necessary, because evaluation of the criteria showed that the stimulation effect of the criteria for the quality of CSR reporting in the Netherlands could be increased. The most

important changes are based on the new RJ 400 guideline from the Council for Annual Reporting (*Raad voor de Jaarverslaggeving*). In addition, the ISO 26000 and GRI (Global Reporting Initiative) guidelines served as supplementary reference frames and there is more emphasis on sector-specific substantive aspects of CSR. Moreover, this year there is greater differentiation in the scores, because more attention has been paid to themes such as supply chain responsibility and integration of CSR or ethical business practice into organisations' core processes. The criteria have been kept as generic as possible to ensure that all sectors can score equally. Nevertheless, it appears that certain criteria are less applicable for specific sectors.

- *Renewal:* The reviewing methodology has been totally renewed since last year. Organisations are invited to review their own accounting information using an online self-assessment. They are thus more involved in the Transparency Benchmark. The majority of organisations have used this option; their input is then checked for quality. For the remaining organisations, the analysis is performed for them.

3.1.3 Demarcation of publicly accessible accounting information

Scores are based on publicly available reports in which organisations account for the 2009 reporting year. Various types of reports qualify for the Transparency Benchmark: including annual reports, financial reports, CSR reports and social reports. The condition is that the reports are publicly available. This implies that the report can either be requested from the participants or be downloaded from their website. Reports that are only available by requesting them from the Chamber of Commerce do not qualify for points. It is also important that the report is regularly issued and has the status of

accounting information, this year concerning the 2009 reporting year. Any information on websites is only eligible when it is clear that this is regular accounting information.

Transparency is therefore not reviewed in a broad sense, but solely on the basis of regular reporting. Speeches, reports of meetings with stakeholders, press releases, brochures, internal magazines, or special reports on support for charities, for example, are therefore not included in the review. These documents generally lack the status of regular reporting. A total of 226 organisations received a score based on their publicly accessible reporting. The remaining organisations received a score of 0, because not all of the criteria above were met. In addition, eight organisations received a special listing for the international group report. The list of these organisations can be found in the appendices.

3.1.4 Participating organisations

A total of 473 organisations are included in the Transparency Benchmark. Organisations are selected on the basis of the following criteria:

- AEX or AMX listed; and/or
- belonging to the 500 largest Dutch organisations that are bound by Guideline RJ 400. Such organisations are included if they meet at least two of the following three requirements:
- their assets amount to more than EUR 17.5 million;
- the net revenue of the commercial division amounts to more than EUR 35 million;
- more than 250 employees were working during the financial year.

There are also 14 Dutch universities and additional state subsidiaries included. Participating companies are to be found in the Transparency Benchmark ladder and appendices 2 and 3.

3.1.5 Method

With effect from the Transparency Benchmark for the year 2009, the review process has been fully computerised. All the process steps in the review process are built into a web application that allows the participating organisations to fill in questionnaires and to feed back comments. There are four distinctive process steps:

- *Self-assessment*: since August 2010, organisations have the opportunity for six weeks to review their own accounting information using a web application. Organisations were asked to answer 50 multiple choice questions that led to a preliminary score.
- *Quality control*: to prevent inconsistencies in the self-assessments and interpretation of questions, all self-assessments were subjected to a quality control conducted by a team of reviewers. Where the quality control identified possible inaccuracies, these were fed back through the web application to the organisations concerned. Inconsistencies were found in 120 of the 151 self-assessments.
- *Hearing and rebuttal*: after the quality control, all organisations for which irregularities were found were invited to give a substantive response to the quality control results. Responses were then agreed to on the basis of a second quality control (answer unchanged in accordance with organisation's response) or rejected (answer changed in accordance with quality control results). The result of this exercise was fed back through the web application to the organisations concerned.
- *Objection Period*: this phase provided organisations with the opportunity to submit an objection to the results of the hearing and rebuttal phase. A total of 13 organisations submitted 21 objections. The panel of experts reviewed these objections and upheld 3 of the 21 objections. At the conclusion of the objection period, the final scores were determined.
- For organisations that did not use the option of conducting a self-assessment, the questionnaire

was filled out for them. The organisations concerned were invited during the process to comment on their score. There was also a hearing and rebuttal phase and objection period for this group. Eight organisations used the hearing and rebuttal phase. At the conclusion of the objection period, the final scores were determined.

- *Top 20*: The panel of experts then adjusted the scores for the 20 highest scoring organisations. In addition to the objective score, based on the 50 criteria, the panel examined 21 additional criteria in the five quality-oriented categories. Depending on the quality of the report, the panel adjusted the scores upwards or downwards on the basis of a fixed framework, both in terms of criteria and points scored. The final score was created by averaging the content-related score and the adjusted average score on the quality criteria. The scores in the ladder show the adjusted scores.
- *'De Kristal' prize winner*: The jury then used the established criteria to decide which company from the top 3 was the final winner of 'De Kristal' prize.

3.1.6 Criteria

The Transparency Benchmark is based on 50 criteria. The criteria are divided into content-oriented criteria and quality-oriented criteria, which in turn are each clustered into five themes or categories. A total of 200 points can be obtained, 100 points for the content-oriented and 100 points for the quality-oriented criteria. Adding the total content-oriented score to the score on quality-oriented criteria forms the total score. The maximum number of points possible varies for each theme; see Figure 1 for this.

The criteria differ in several respects from the criteria of last year. There is more emphasis on the quality of reporting by the addition of criteria related to relevance and clarity of the information reported. Attention to supply chain responsibility has also been increased.

Figure 1. Breakdown by category

Content-oriented criteria (100 points)	Quality-oriented criteria (100 points)
<ul style="list-style-type: none"> • Profile (15 points): the 'Profile' refers to the reporting of key data from organisations. This can include staff size, products and services, core processes, ownership ratios and position in the supply chain. • Strategy and policy (20 points): the 'Strategy and Policy' category contains questions on the vision of organisations, concerning CSR and how this is supported by the highest governance body. Part of this is also supply chain responsibility, for which organisations must provide examples including those of interventions/policies. • Governance structure and management approach (25 points): the 'Governance structure and management approach' category contains questions on whether the reporting provides insight into the governance structure and process of control and management with respect to CSR. This also includes attention to the distribution and nature of tasks and responsibilities, and the structure of reward systems in relation to CSR performance. • Results (30 points): the 'Results' category examines the extent to which organisations are transparent about their policy, performance and targets in the field of economy, environment and society. Besides insight into the traditional financial indicators, for instance account must be taken of insight into non-financial indicators such as prevention of fraud and corruption, environmental indicators such as emissions/discharges, water use and recycling, and social indicators such as diversity, education, health and safety of employees. • CSR reporting policy (10 points): the 'CSR reporting policy' category examines the extent to which organisations are transparent about the reporting policy, the reporting process, and the scope and demarcation that are the principles for the reporting itself. 	<ul style="list-style-type: none"> • Relevance (20 points): The 'Relevance' category examines the question of the extent to which the accounting addresses CSR issues and dilemmas, which are actually considered as relevant by stakeholders. Or, does the report meet the information needs of the intended users? • Clarity (20 points): The 'Clarity' category includes questions on the understandability, transparency, and accessibility of the (CSR) report. The information in the report must be understandable by the reader to prevent misinterpretation. This means that the method of presentation should be aligned to the knowledge and experience of the users. A good design, a systematic classification of subjects, clear language, and explanation of unfamiliar terms increase the understandability. • Reliability (20 points): Reporting has the characteristic of 'Reliability' when it provides an accurate, complete and balanced picture of the actual situation. This category examines how the report and its contents are verified by an independent external party. • Involvement of stakeholders (20 points): The 'Involvement of stakeholders' category examines the extent to which organisations are transparent about the policy concerning stakeholder involvement. Criteria include information on how stakeholders are selected, how the dialogue is started, and how results of the dialogue are incorporated. • Contextual consistency (20 points): The 'Contextual consistency' category contains questions on the extent to which performance of the organisation in the field of CSR is placed in a broader perspective. Questions include information on the business strategic context, trends and developments in the sector, geographical context, etc.

In addition to these 50 criteria, participants for self-assessment, are asked voluntary questions about diversity and integrated reporting.

3.2 Transparency Benchmark ladder

3.2.1 Introduction

The Transparency Benchmark ladder provides an overview of organisations' total scores, based on the degree of transparency about their overall operations. The organisations that are part of the Transparency Benchmark are arranged in various different groups, specifically: the frontrunners, the pursuers, the main group, the stragglers, and the rear guard. The division into groups is based on the standard deviation from the average score. The rear guard concerns organisations with no publicly accessible accounting information. These organisations are assigned a zero score.

Transparency Benchmark ladder Category	Score
Frontrunners	147 - 200
Pursuers	117 - 146
Main group	21 - 116
Stragglers	0.1 - 20
Rear guard	0

The categorisation within the rear guard is applied as shown in the table in section 3.2.4.

3.2.2 Winner of the 2010 Kristal

KPN is the winner of the 2010 Kristal. KPN is the company with the most transparent CSR report and thus finished as the highest in the 2010 Transparency Benchmark, for the 2009 reporting year.

KPN has included a lot of information and the issues and themes relevant to the company are described in detail. CSR is well developed in the report, with compelling communication appropriate to the product and the vision. KPN focused on people in its annual social report, made a good link to its products and could convey this in concise messages.

The concept of 'Het Nieuwe Werken' (The New Way of Working), for example, is explained well. KPN uses this to allow people to find a better balance between work and private life. Besides the usual resources, KPN uses additional video conferencing. This is innovative and fits in well with KPN itself and the ambitions it also has commercially in this field. Moreover, KPN dares to become vulnerable. Further steps should be made to make a real success of it.

Another theme to note is 'people connected', in which KPN tries to make contact possible for everyone. KPN has various initiatives, such as keeping elderly people connected in their environment, including via new media.

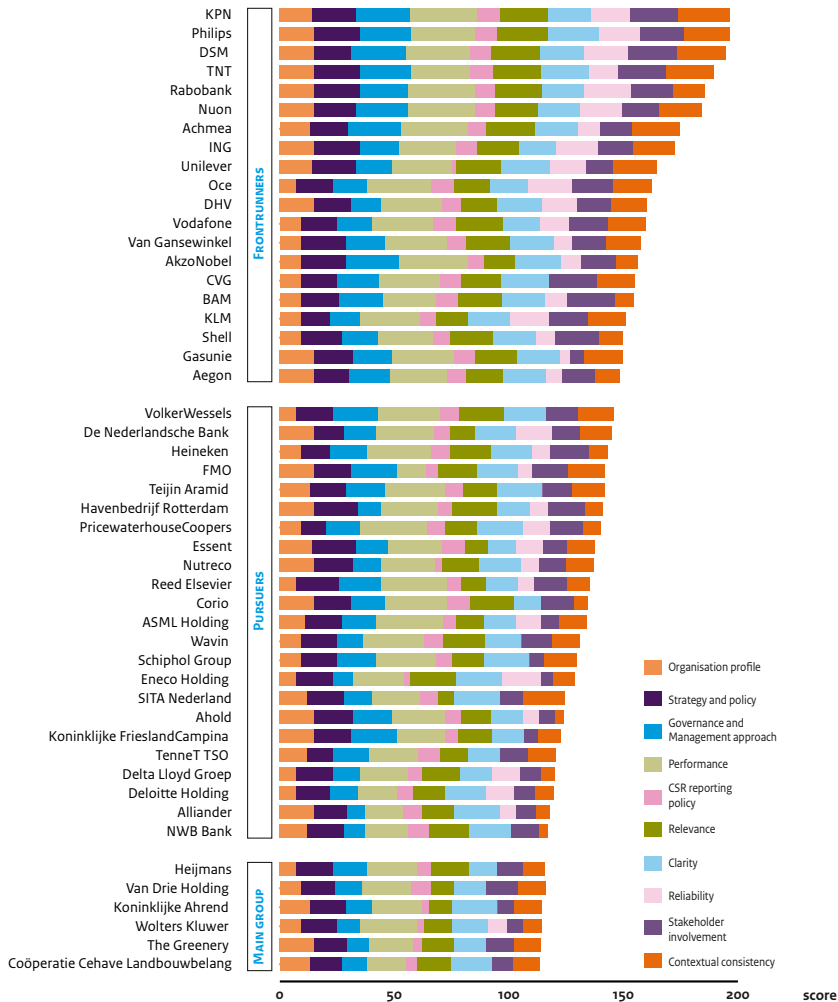
KPN, in short, responds well to what is happening in society and brings this in a way that fits in with the company. The report is rather long. It is important to be 'to the point', to be concise in what the company stands for.

3.2.3 Transparency Benchmark ladder

Below is the summary of the scores of all organisations. The scores of each organisation are subdivided into the respective themes, which are profile, strategy and policy, governance structure and management approach, results, CSR reporting policy, relevance, clarity, reliability, involvement of stakeholders, and contextual consistency. The number of points on the various themes can diverge greatly. The section on theme comparison examines this in more depth.

The organisations that are assigned a zero score are included in the appendix.

Transparency Ladder 2010



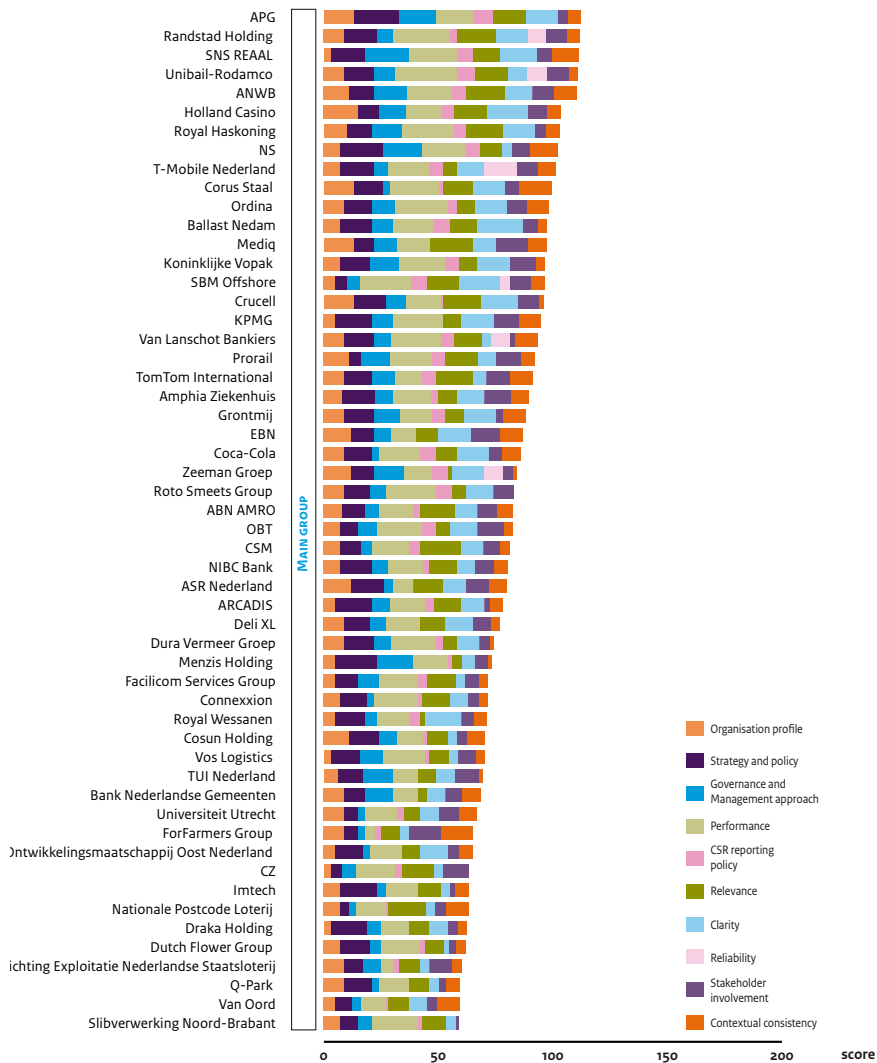
ABN AMRO: the score of ABN AMRO was created by averaging the scores for ABN AMRO and Fortis Bank Netherlands.

Asito: due to name confusion, Asito is not included in the current annual edition of the Transparency Benchmark, despite the presence of relevant accounting information.

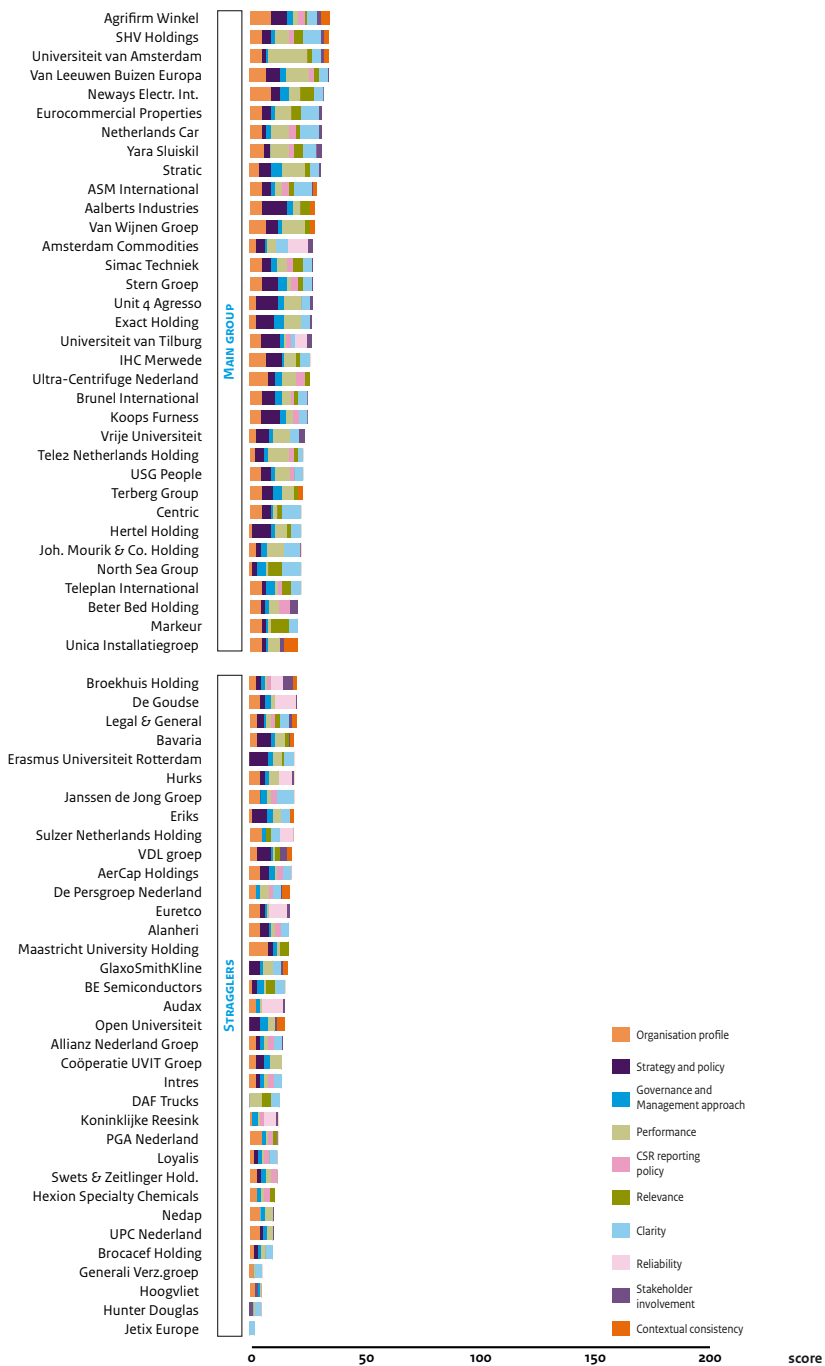
Boskalis: the score of Boskalis was created by averaging the scores for Boskalis and Smit Internationale.

RWE Energy Nederland BV: RWE Energy Nederland BV has been a subsidiary of Essent since 2009, and is therefore not listed separately in current annual edition of the Transparency Benchmark.

Stork: due to name confusion, Stork is not included in the current annual edition of the Transparency Benchmark, despite the presence of relevant accounting information.







3.2.4 Rear guard

The rear guard can be broken down as follows:

Category of rear guard (0 score)	Number
Organisations with accounting information filed with the Chamber of Commerce	138
Organisations with no accounting information ¹	99

3.2.5 Separate reports

Several organisations within the reviewed group have no Dutch parent company. There is a distinction between non-Dutch organisations with CSR information concerning their Dutch operations and non-Dutch organisations with only CSR information concerning their international operations. In the latter case, during the Transparency Benchmark review there was reference to accounting related to the international operations. This concerns Sodexo, IBM, Sara Lee, Capgemini, Sanoma, Core Laboratories, Siemens and BASF. In view of their special status in the Transparency Benchmark, on request these organisations have received a separate listing.

¹ This also includes organisations that only have filed a statement of agreement or declaration of joint and several liability with the Chamber of Commerce

UPC: Not only reporting, but also decisiveness

The vision of Ritchy Drost (CFO) and Eke Vermeer (Public Affairs Manager)

UPC is very aware of social responsibilities and, partly inspired by the Transparency Benchmark, is now also working at a national level towards the preparation of a CSR report. This is already done at international level by the parent organisation Liberty Global.

“Sustainability plays an increasingly important role in our operations. We are a commercial company, but are also aware of our position in society. This plays in a wide field, and is justifiably also an increasingly important theme in the market. Our initiatives range from programmes that focus on the security of internet use, to a contribution to the arrival of the Dutch Santa Claus when this threatened not to go ahead last year, to an in-house training programme for call-centre employees to encourage their development. We do not make a show of this, however. We do not see very much in putting up the ‘responsible’ sticker everywhere, because we want to prevent that we only do such activities just for show. A good example of how we are conscious of our role in society is that, via the red button on the remote control of digital television, we can call on people to donate to charities. Our application of this includes for the 3FM Serious Request campaigns and, for instance, for the national Haiti campaign. Here too it applies: we don’t shout it from the rooftops. What we are indeed increasingly more emphatically promoting is our ‘enabling’ role, with which we offer other third parties an infrastructural platform for social innovation, such as remote healthcare, teleworking, and e-learning. These social services are still inadequately getting off the ground, and that is a missed social opportunity. We are also trying to take the lead in this area and be a connecting factor between many parties. +

We are now still scoring low in the Transparency Benchmark. This is quite understandable, since we do not yet publish a full CSR report, but only an annual social report. Filling in the benchmark is therefore very difficult. We do report at international level with our parent company Liberty Global, but that does not help us any further with this benchmark. We are currently working at Dutch level to perform a type of baseline measurement so that we can start reporting on this. The TB provides us the opportunity to accelerate more on that point, and that is good therefore. It forces action and gives energy.

Ultimately, it is not about the reporting, but mainly about decisiveness. ‘Action speaks louder than words’. Therefore we find it important that the employees actually feel involved. The UPC Climate Challenge is a programme that has responsible energy consumption of paramount importance. Employees are actively involved in this. Their ideas lead to actions and new sustainable policy. The change thus actually comes from within. We are proud of this. Just as we are with our new building in Leeuwarden, that is in the forefront both in terms of sustainability and energy consumption. This building was completed in mid 2011, and is very innovative including heat-cold storage and a roof covered in solar panels. This has a significant effect on responsible energy consumption.

In general, we are still in the middle of a learning process and we also face difficult dilemmas. One of the major sustainability issues is power consumption, the vast majority of which takes place ‘under the surface’. In telecom infrastructures, this consumption can be reduced with huge investments in modern technology, but the economic ratio is not simple. That does not mean that you do nothing, on the contrary, because this is also an important responsibility. We hope to show even more in our CSR report next year.”

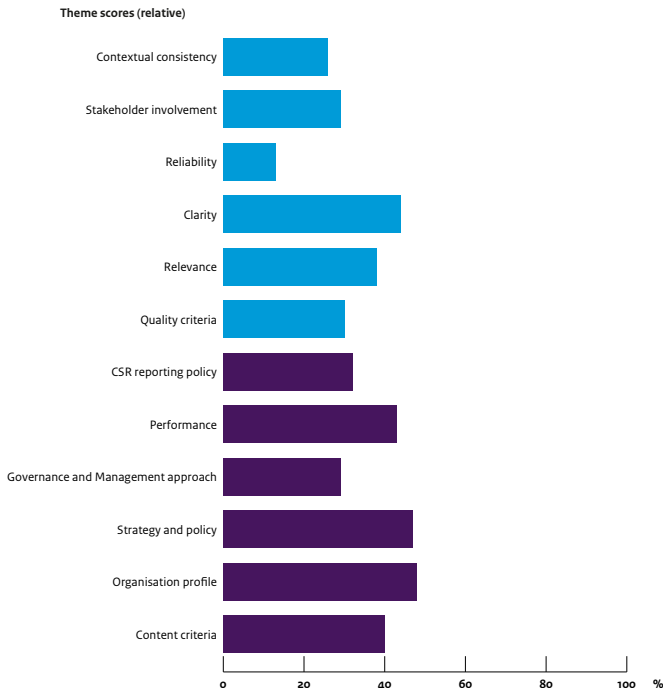
4 Trends

4.1 Theme comparisons

4.1.1 Results in Transparency Benchmark categories

The questions of the Transparency Benchmark are divided into 10 categories. There were also 10 in 2009, but they were divided in a different way. Comparisons between 2009 and 2010 are difficult to make due to this. Where possible, an indication is shown of the differences in score compared to 2009.

The figure below provides an overview of the scores for each category. The figure shows that the participating organisations have generally scored higher on content-oriented criteria than on quality-oriented criteria.



The figure shows the average number of points achieved in each category compared with the maximum number of points available in each category.

4.1.1.1 Higher scoring categories

The highest average scores were achieved in the categories 'Profile', 'Clarity', 'Results' and 'Strategy and Policy'.

Profile

This content-oriented category concerns whether the report provides insight into topics such as staff size, most important products and services, the core processes of the organisation and its influence on people, environment and society, ownership ratios, and position in the supply chain. This concerns what are usually standard sections in an annual report, therefore it is no surprise that the scores in this category are the highest. In the 2009 review, 6% of participants achieved the maximum number of points, and now this has risen to 8%.

Clarity

The quality-focused category 'Clarity' concerns the understandability, transparency, and accessibility of the (CSR) report. The information in the report must be understandable by the reader to prevent misinterpretation. A good design, a systematic classification of subjects, clear language, and explanation of unfamiliar terms increase the understandability.

Results

The Transparency Benchmark examines whether the reporting is transparent on the economic, environmental and social results of the operations. This content-focused category includes questions about performance indicators on environmental, social and economic fields, which reflect how an organisation measures its performance and what this performance means. Almost all organisations include economic performance indicators in their report. All groups scored lowest on environmental performance indicators, which means that little or no environmental performance indicators are

included; the greatest improvement is possible in this aspect.

Strategy and policy

This content-oriented category deals with the vision of the organisation concerning CSR and how this is supported by the highest governing body. A large majority of the organisations explain both the overall business strategy and the CSR strategy. Only in the stragglers group is there a large difference between the number of explanations on the overall strategy and the CSR strategy; only 22% of the stragglers provide an explanation of the CSR strategy, while 69% report on the overall strategy.

Of the entire group of organisations, 78% give an explanation of the vision and strategy of the organisation concerning CSR. This was 83% in the 2009 review. This represents a slight decrease compared to last year. The explanation for this probably lies in the large proportion of newcomers in the group reviewed.

Honourable announcements of panel of experts

OBT: runner-up SME

This year, the extraordinary honorable announcements have been distributed for the first time. As of this period, SMEs were able to voluntarily participate in the Transparency Benchmark. Not only for multinationals, but also for SME's it is of interest to improve and disclose their sustainability performance through a corporate social responsibility report.

OBT is a collaboration of three SME printing offices: Opmeer Drukkerij BV (The Hague), Drukkerij De Bink BV (Leiden) and TDS printmaildata (Schiedam), which aims to call for tenders and develop a strong sustainability policy.

Through their corporation, they have developed their first corporate social report based on the GRI guidelines. In doing so, their report can be compared with many social reports of multinationals. The reporting procedure has led to the optimization of production processes and hence cost savings. This first advantage has created awareness internally straight away.

The report has been printed on 'stone paper', which is made of grind stone. Stone paper is remarkably environmentally-friendly and biodegradable, and therefore surpassing the FSC label. The report became an unique selling point resulting in great positive exposure. The cost and time efforts devoted to reporting process have definitely paid off.

Heineken: the most communicative annual report

In the annual report of Heineken information is easy to access through their focus on key themes guided through separate buttons, the use of intrographics to clarify messages, and the opportunity to download parts of the report or the complete document. Additionally, Heineken covers those issues that are deemed to be material by stakeholders.

Heineken conducted a trend analysis to identify the key themes that are relevant to their organization, for example alcohol abuse and water scarcity. The report does not back away from disclosing challenges and showing weaknesses. This increases the credibility of the reporting content as well as taking a neutral stance.

TNT, the most innovative annual report

TNT's sustainability report was marked by the introduction of infographics and the integration of CSR in the annual report on the website. Furthermore, the possibility to generate tailored reports from the website is highly innovative. This option enables the reader to select subjects of interest. The subjects are then automatically merged to a single report which can be downloaded. The principle of customization best serves stakeholders, by enhancing the accessibility of reports.

4.1.1.2 Low scoring categories

The 'Reliability', 'Contextual consistency' and 'Involvement of stakeholders' categories had the lowest average scores. These are quality-oriented criteria.

Reliability

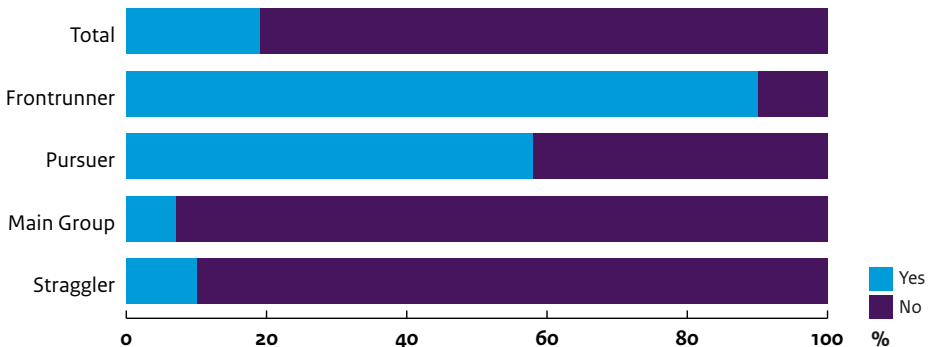
This category includes the review by external parties of the adequacy and reliability of the reported CSR information. Part of the 'Reliability' category is the question of whether the contents of the report have been verified by an independent specialist party. In total, 20% of the organisations reporting had the reports externally verified. The table below shows that the frontrunners in this field stand out very clearly.

Contextual consistency

The contextual consistency is shown by the extent to which the organisation's performance in the field of CSR is placed in a broader perspective. Questions on this include those on the business strategic context, trends and developments in the sector.

The question in this category for which the most points could be scored is: 'Are social results obtained linked in the report with relevant internal and external developments?' 54% of the organisations did not link the results with relevant internal and external developments. This may affect how well the reader can put the information into a broader perspective.

Percentage of reports including an assurance report on the reported CSR information



Involvement of stakeholders

This category recurs throughout the entire questionnaire, and is an important issue for CSR. The questions related to this category focus on the policy of the organisation with respect to stakeholder involvement and how this has been explained in the report. As shown below, stragglers rarely provide an explanation of the involvement of stakeholders in CSR in their organisation. Frontrunners all do this, and a large majority of the pursuers also include such an explanation.

For 53% of the organisations in the Transparency Benchmark, the reporting shows the involvement of stakeholders in specific aspects of CSR practice.

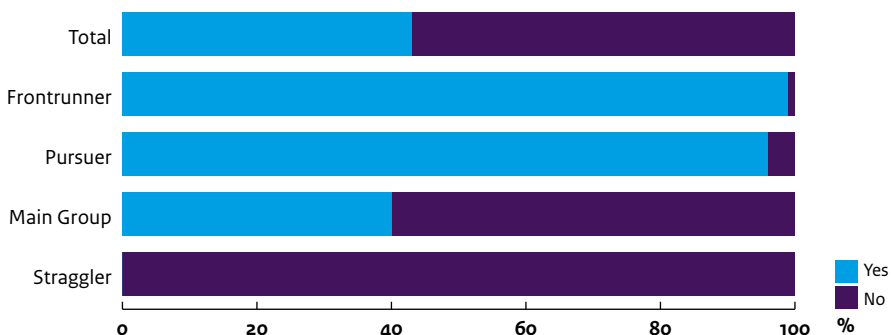
4.1.2 Spotlighted theme 1: Diversity

Diversity in the Transparency Benchmark
Diversity is one of the themes that receive extra attention this year on the basis of four questions that organisations that performed the self-assessment filled in voluntarily. Of this group, 57% did this. A more detailed analysis of the responses shows that 59% of these organisations do not set targets about diversity in the CSR report.

Targets

Of the organisations that included targets, 40% mentioned only qualitative targets, 30% only quantitative targets, and 30% both qualitative and quantitative targets. The organisations reported with great divergence on the targets they had set themselves concerning diversity. The targets varied, for example, from 'increasing the number of women in management positions' and 'we want to increase diversity in our organisation', to 'the diversity programme is, on the one hand, aimed at launching a cultural change in top management and, on the other, increasing the proportion of women in top positions'.

Percentage of reports including an explanation on stakeholders' involvement with respect to CSR



Motivation for diversity policy

Organisations that reported on their diversity policies in their CSR report, also give the motivation for this in many cases. They often link to the operations by arguing that greater diversity in the organisation will improve operations, and thus also improve the financial results. Examples of this are:

- ‘A diverse workforce ensures that the organisation can best identify with the wishes and expectations of clients and society.’
- ‘Increased transparency and cooperation are examples of innovation that we want to see in the sector. It is my belief that we need more women around and at the top to achieve this.’
- ‘We believe that different perspectives contribute to enhancing performance.’
- ‘Account must be taken with a restricted and diverse labour market.’

The arguments for the diversity policy of the participating organisations can be summarised as follow:

Target groups

Several organisations correctly state that diversity is broader than the male-female proportions in organisations: ‘Moreover, diversity is related to not only gender and cultural background, but also age, sexual orientation, physical limitation, religion and education.’ Nevertheless, the vast majority in their reporting on the targets and measures chose a focus on women (87%). Then comes the bicultural group, followed by the elderly. Least frequently identified are homosexuals.

Examples of incentive measures include:

- Managers attend a workshop that makes participants more aware of the aspects of the business culture that affect the recruitment and promotion of women to higher positions.
- Mentoring a peer review programme in which experiences and ideas concerning dual career planning, leadership, and balance of work and private life are discussed between women and (senior) management.
- Career guidance for women.
- The emphatic fulfilling of a role model in the sector.

Drivers	Benefits for the organisations	
<p>External drivers for diversity</p> <ul style="list-style-type: none"> • Changing labour market • Changing client market • Globalisation and internationalisation • Aligning with social trend <p>Internal drivers for diversity</p> <ul style="list-style-type: none"> • Changing workforce • Competitive position • Growth target • Demands on the business performance 	<p>Broader and better binding of talent</p> <ul style="list-style-type: none"> • Better able to attract diverse talent • Reducing unwanted staff turnover • Improved motivation and staff satisfaction 	<p>Strengthening strategic position</p> <ul style="list-style-type: none"> • Aligning with (new) client groups • Improved client solutions through more innovative capacity and flexibility • ‘Employer of Choice’- image in society and with clients

Dilemmas

Two dilemmas recur in many reports, either explicitly or implicitly. First, the consideration of formulation and implementation of a separate diversity policy, versus the consideration of encouraging diversity to develop in a more natural way. This dilemma was expressed by one of the organisations as follows: ‘We have no specific programmes for extra encouragement of diversity. We believe that a natural process lets us develop a level of diversity that fits the organisation and the labour supply.’

Secondly, organisations established internationally reported on the weighing up between a global approach to diversity versus an approach that offers more space to local differences that exist between the various countries.

Future

Of the organisations that filled in the voluntary questions, 69% stated that during the next three years they wanted to include more information about diversity in their annual CSR report. Of these, 24% have already explicitly decided to include more information, 76% still has this under consideration.

4.1.3 Spotlighted theme 2: Supply chain responsibility

Supply Chain Responsibility is the second theme to which the Transparency Benchmark has paid special attention this year. This involves dealing with responsibly with suppliers and clients, on the one hand, to ensure that products or services are created and used responsibly and, on the other, to exert pressure on the social commitment of partners in the chain.

The Dutch Social and Economic Council’s advisory report ‘On Sustainable Globalisation: a World to be won’ of June 2008, contained the request to arrive at recommendations from the Dutch Council for Annual Reporting (Raad voor de Jaarverslaggeving - RJ) in the area of international supply chain management. The Council finally adopted the

revised RJ 400 guideline on 18 November 2009. The Transparency Benchmark’s questionnaire is largely based on this new guideline. As a result of things including the revised RJ 400 guideline, the Transparency Benchmark’s criteria also changed, as mentioned previously. As a logical consequence of the RJ 400 paying more attention to supply chain management, this issue receives more attention in the Transparency Benchmark with effect from this year. Questions about supply chain responsibilities are spread across the various categories of questions.

Summary of the supply chain and most important issues in the chain

Just over 20% of the reports contain a summary of the supply chain in which the organisation operates, including a description of the main social issues that play a role within the chain.

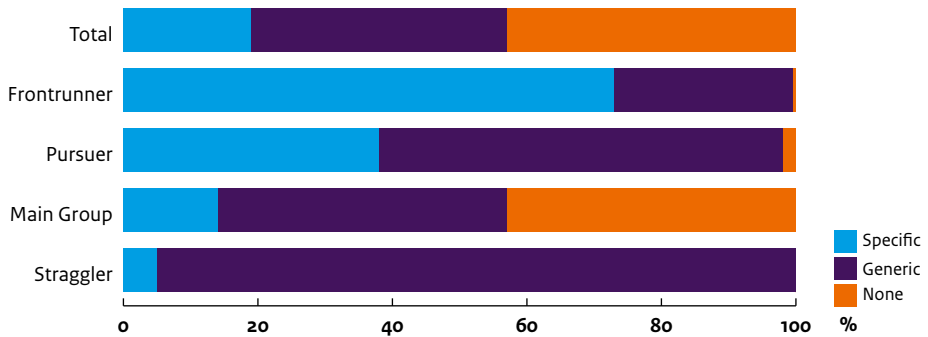
Policy concerning supply chain responsibility

Some 60% of the organisations in the reviewed group provide a description of the policy concerning supply chain responsibility. Approximately 20% of the organisations give a specific description that discusses both environmental and social challenges in responsible supply chain management.

The figure below shows the distribution of scores between the various groups of participants. It is striking that not a single straggler gives a specific description of the policy concerning supply chain responsibility, whereas the majority of the frontrunners actually do so. All the frontrunners give at least a general description of their supply chain policy.

Of the organisations that give a specific description of their supply chain policy, 42 organisations give an explanation of one or more of the following aspects:

Percentage of reports including an explanation on supply chain responsibility policies



- Human rights and the policy-based principles and targets that the organisation adopts for these;
- Bribery and corruption and the policy-based principles and targets that the organisation adopts for these;
- The scope of the policy concerning suppliers, by making clear the extent to which demands are made of indirect suppliers.

Of these 42 organisations, 20 organisations provide an explanation of all these aspects. Of these, 45% are in the frontrunners, 20% in the group of pursuers, and 35% in the main group.

Description of the organisation's activities in the area of Supply Chain Responsibility and the process of management and control

A total of 103 organisations do indeed provide a description of the organisation's activities in the area of supply chain responsibility, and 133 organisations do not. Of the 103 organisations that provide a description of these activities, 30% provide a specific description. This means that the report contains a description of the organisation's

activities in the context of supply chain responsibility, including an explanation of the process of management and control with respect to the supply chain. Management and control include: the setting of targets, organising prerequisites, including making resources available, implementing selected measures, evaluating results achieved, and any adjustment of targets necessary.

The other organisations that provide a description of the activities in this area, do so more generally. This means that the report contains a description of the organisation's activities in the context of supply chain responsibility, including an explanation of the embedding of social considerations in the procurement process and/or client acceptance process.

The figure below shows the results for each participant group.

Compliance with codes by suppliers

Of the organisations that provide a specific description in the field of supply chain responsibility and the process of management and control, 10 organisations provide an explicit explanation of how the organisation deals with suppliers who do not comply with internal or external codes, and the circumstances under which the organisation would break the relationship with the supplier. Developing a policy for non-compliance with agreements by suppliers is an important way of embedding CSR in the supply chain. This is a point for improvement in the Transparency Benchmark's reviewed group.

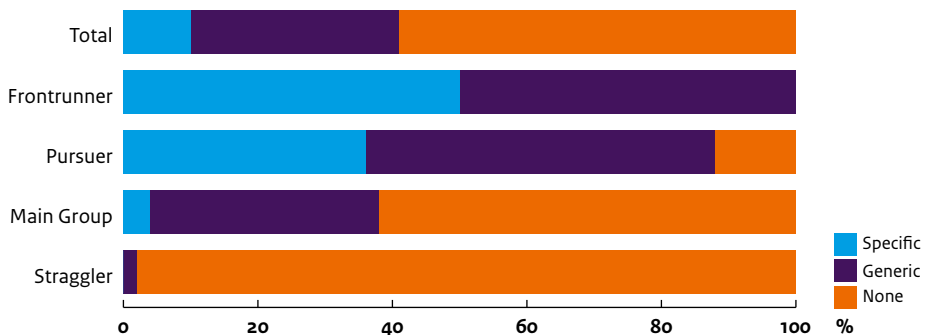
Participation in partnerships aimed at responsible supply chain management

Of the group of organisations with an explanation of the activities associated with supply chain responsibility, 24 organisations' reports provide an explanation of how the organisation participates in partnerships within the sector industry aimed at responsible supply chain management.

Explanation of the choices related to supply chain information

Of the participating organisations, some 10% provide explanations that explicitly clarify what choices the organisation made in its reporting policy regarding reporting on subcontractors, suppliers and/or other indirect effects.

Percentage of reports including an explanation on supply chain responsibility activities and management procedures



Theme Award for Supply Chain Responsibility

In this year's edition of the Transparency Benchmark, the independent panel of experts paid special attention to organizations' disclosure of supply chain responsibility information. Following the panel's judgment Philips did best in this regard. Philips' integrated report entails a detailed description of its efforts on supply chain responsibility. Aside to an extensive explanation of Philips' collaboration with suppliers, the activities undertaken by Philips itself are explained in a clear manner.

The company has yet received wider recognition. Recently, Philips got entitled the VBDO supply chain responsibility Award for the third time in a row. This theme prize is a confirmation of a remarkable achievement.

Gasunie: Transparency Benchmark self-assessment has advantages and disadvantages

*The vision of Desirée Dijkstra (CSR coordinator/
Communications Consultant)*

Gasunie pays a lot of attention to health, safety, and environment, because it realises that this is important for the long-term right to exist. The reporting on these issues also has a long tradition and is achieving an increasingly higher level, partly due to the Transparency Benchmark.

“Corporate social responsibility is an important issue for Gasunie, to which we pay increasing attention. Health, safety, and environment are originally areas in which we make absolutely no compromises. We do everything for this, without losing sight of the economic relationship, because we are a public company. In the area of sustainability, we include the goal that we want to encourage the development of a green market in the Netherlands. The issue of safety plays a major role in this. We do extensive research into how green gas can be safely included in our network.

Our first report in the field of Health, Safety, and Environment (HSE) dates from 1999. Therefore we have a long tradition in the area of CSR reporting and always set our aim a little higher, partly due to new laws and regulations and an instrument such as the Transparency Benchmark. An example of this is that, this year for the first time, we are reporting more extensively on stakeholder management and our supply chain responsibility. This is a direct result

of the revision of the Transparency Benchmark that asks questions on these new issues. We consider that the Transparency Benchmark is a good instrument for improving the quality of reporting and transparency.

This year was the first time there was the opportunity of using a self-assessment to answer the questions for the Transparency Benchmark. We have used this option and found that it has advantages and disadvantages. The disadvantage is it costs a lot of time, some 8 hours in our case. We heard that some organisations spent 2 or 3 days, which indicates that the questionnaire is quite extensive. We needed to use the helpdesk for it, which incidentally works very well. The advantage is that you know your own reports better than anyone, and that you are getting to understand even better what the Transparency Benchmark is exactly about. In our opinion, it is important that the Transparency Benchmark remains a pleasure in the coming years and does not become a burden for participating organisations, and it would thus be unwise unnecessarily to expand the benchmark or make it more complex.

We decided this year to report separately on our CSR activities, because this means you explicitly pay attention to what you are doing in this area. This was our main reason to not integrate the reports in any case during the past year. But we do not exclude that we will ever do this in the future. We also only make our report available digitally via our website for our stakeholders, due to environmental considerations.”

4.2 Cross connections

4.2.1 Sector comparisons

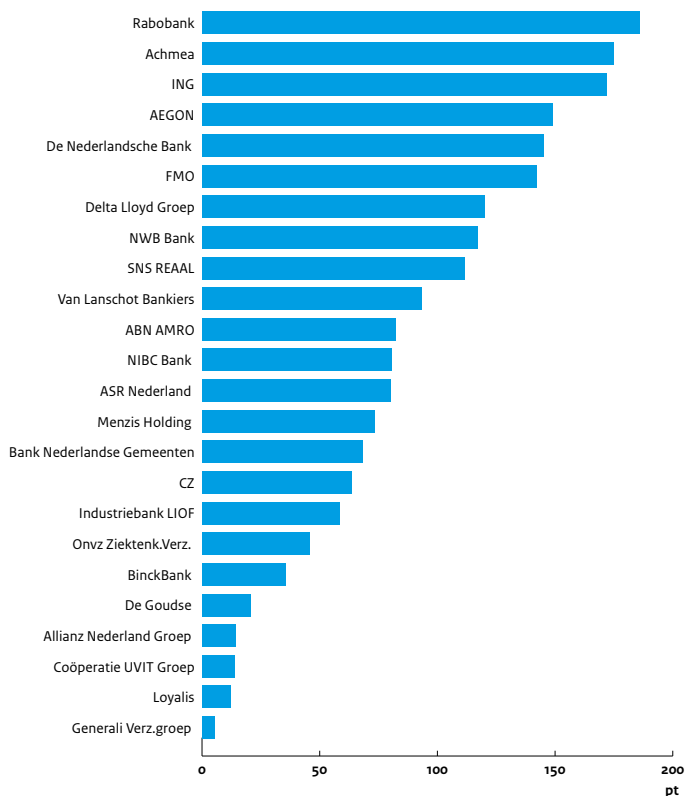
4.2.1.1 Introduction

The Transparency Benchmark also has 14 different sectors this year. The challenges and dilemmas differ for each sector, and that justifies an analysis of the score for each sector. The sectors show differences in the average score. A low average score says something about the transparency and this does not necessarily imply anything about the performance in the field of CSR. To assure as much comparability as possible between sectors, sector-specific issues were identified on which organisations could score points for some

questions, focusing on relevance for the sector. The following sections are classified by sector, with a number of examples of sector-specific issues. Where relevant, the results from the answers on the Transparency Benchmark's questionnaire have been supplemented by insights from discussions with organisations.

A number of themes are comparable across all sectors, such as transparency about the profile of the organisation. The scores within the sectors on the theme 'Strategy and Policy' are comparable. The themes 'Relevance', 'Involvement of stakeholders', 'Governance structure and management approach', and 'Clarity' vary widely within the sector analysis.

Banks & Insurers



4.2.1.2 Banks and Insurers

The banks and insurers sector, including 24 organisations in the review group of the Transparency Benchmark, scored above average with an average score of 86 points. This is mainly due to the high level of transparency in operating results, the relevance of the CSR information and the involvement of stakeholders. There is also an above-average level of transparency in the governance structure and management approach in this sector.

In the banks and insurers sector, specific attention is paid to the degree of transparency in, for example, the percentage of investments screened for social and environmental issues, the value of products and services with a specific social CSR benefit, and access to financial services in sparsely populated areas, or areas with economic deprivation (including the provision of microcredits). Another subject to which special attention was paid in this sector is a description of interactions with clients and other

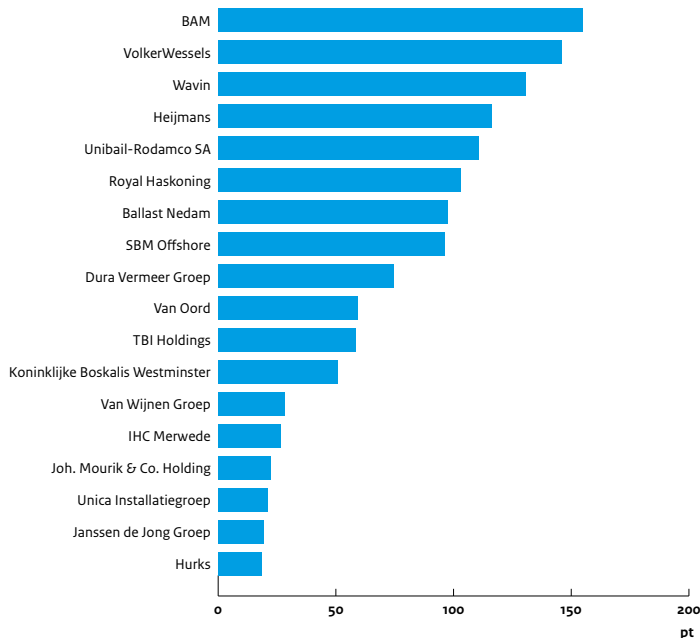
stakeholders on social and environmental risks and opportunities.

4.2.1.3 Construction and Maritime

With an average score of 74 points, the construction and maritime sector with 18 organisations is in the middle group of the Transparency Benchmark. This sector scores above average on relevance, but below average on reliability.

In the construction and maritime sector, specific attention was paid to transparency on issues such as application of sustainable construction materials and policies and measures for energy efficiency. Attention was also paid to policy on subcontractors, in which the impact of operations on people, environment, and society was examined.

Construction & Maritime



4.2.1.4 Consumer goods

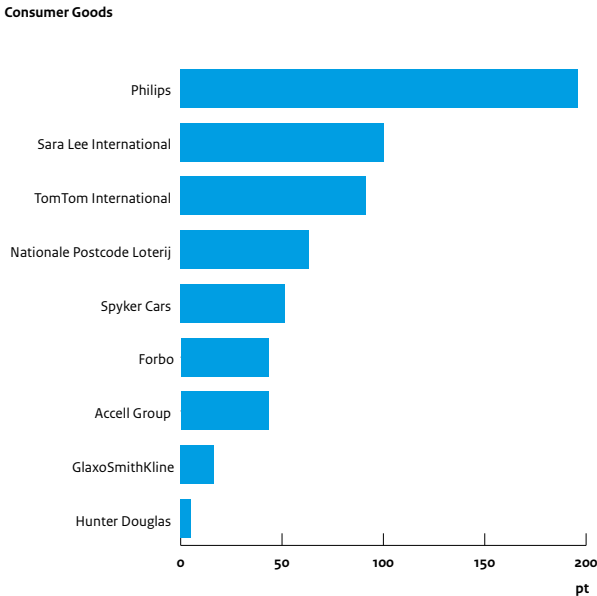
The 9 organisations in the consumer goods sector scored an average of 68 points. This sector scored a higher average on contextual consistency in the CSR information.

Sector-specific issues were also identified for consumer goods. For example, there was examination of the percentage of major product categories for which lifetime analyses are performed, and the type of information about products that is a statutory requirement from laws and regulations. Another example is the percentage of major products subject to such information requirements and policy concerning seals of approval.

4.2.1.5 Services

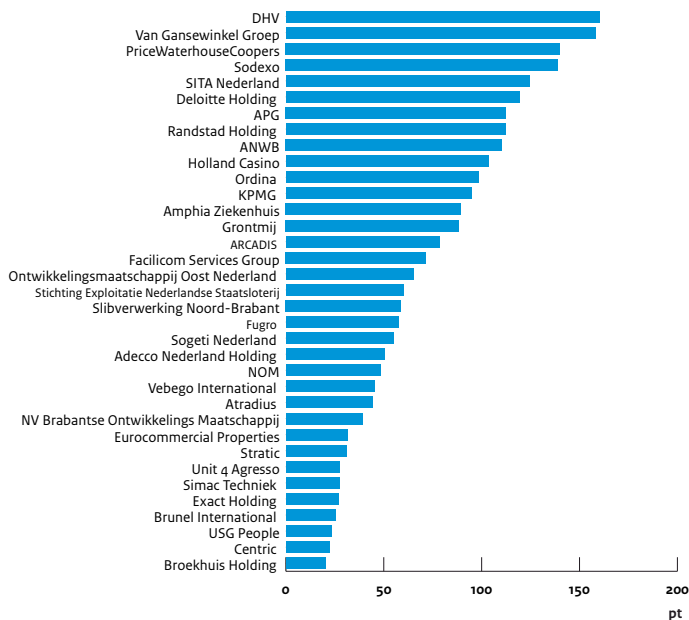
The services sector is the largest review group in the Transparency Benchmark, with 35 organisations. This sector had an average score, 73 points, and scored above average on the themes 'Profile' and 'Involvement of stakeholders'.

In the services sector, specific attention was paid to transparency in the area of topics such as the proportion of specific sustainability services, standards for suppliers, policies and measures relating to good working conditions, and 'client selectivity'.

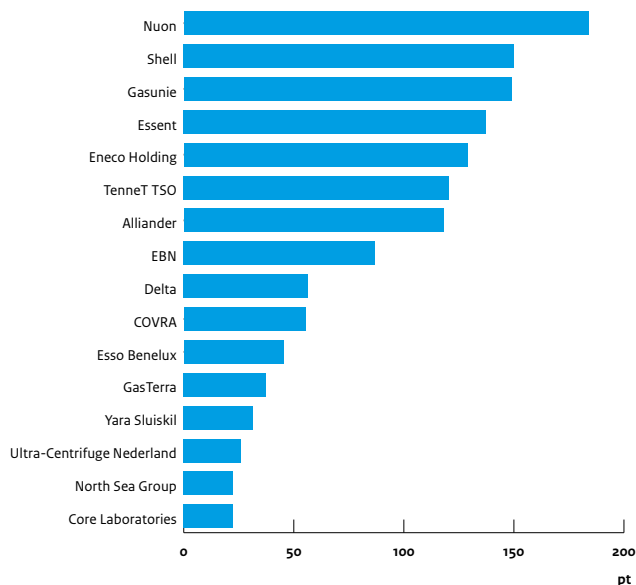


* Sara Lee is not included in the Transparency Benchmark ladder and has a separate entry; see section 3.2.5. The company is included here, however, for comparison.

Services



Energy, Oil & Gas



* Sodexo is not included in the Transparency Benchmark ladder and has a separate entry; see section 3.2.5. The company is included here, however, for comparison.

* Core Laboratories is not included in the Transparency Benchmark ladder and has a separate entry; see section 3.2.5. The company is included here, however, for comparison.

4.2.1.6 Energy, oil, and gas

The 16 organisations in the energy, oil, and gas sector together have an above average score, which is primarily related to the high degree of transparency in the themes 'Profile', 'Results', and 'Clarity' of their accounting information. The average score of the sector is set at 86 points.

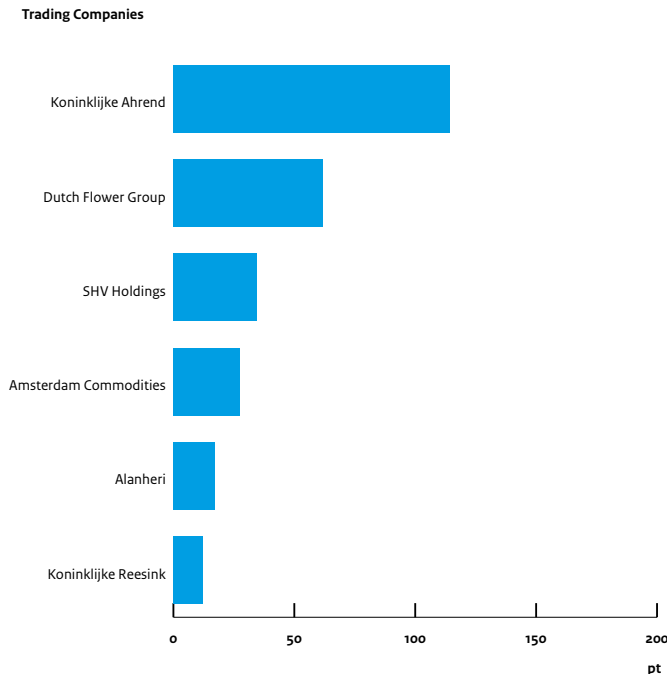
In the energy, oil, and gas sector, specific attention was paid, among other things, to transparency concerning initiatives promoting the use of renewable energy, percentage of renewably generated energy, allocation of CO₂ emission rights or equivalents, broken down for each trading scheme and average security of supply.

4.2.1.7 Trading companies

The 6 companies in the smallest sector, trading companies, scored an average of 45 points in the Transparency Benchmark. The below-average score is mainly due to a limited degree of relevance in the

CSR information and limited transparency on the themes of involvement of stakeholder engagement and CSR reporting policy. The transparency about the profile of the companies on average is comparable with the sectors media, industrial goods, consumer goods, construction and maritime, and technology, which have higher overall scores.

In the assessments for the Transparency Benchmark for the trading companies sector, specific attention was paid, among other things, to policy concerning suppliers, including the following dimensions: origin of raw materials, working conditions, impact of operations on people, environment, and society. One of the other sector-specific aspects was the policy on subcontractors, in which the impact of operations on people, environment, and society was examined. Another example is the percentage of major product categories for which lifetime analyses are performed.



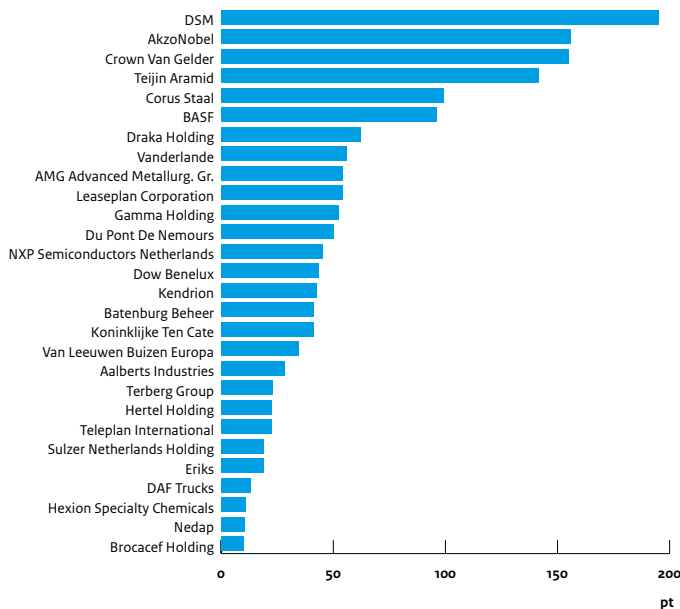
4.2.1.8 Industrial goods

With an average score of 57 points, the industrial goods sector that includes 28 companies, falls between the consumer goods and media sectors.

In the industrial goods sector, in addition to the regular questions, specific attention was paid to transparency on topics relevant to the sector, such as eco-efficiency of goods produced, reusing materials and withdrawn products in the production process, number of cases of non-compliance with regulations and voluntary codes concerning health and safety consequences of products throughout

their life cycle, and policy on subcontractors that examines the impact of the operations on people, environment, and society.

Industrial Goods



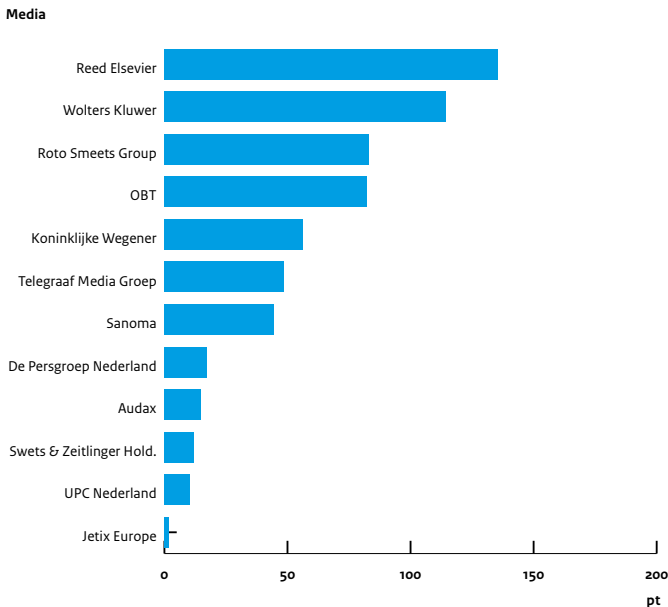
* BASF is not included in the Transparency Benchmark ladder and has a separate entry; see section 3.2.5. The company is included here, however, for comparison.

4.2.1.9 Media

With 12 companies, the media sector scored below average with a score of 52 points. The level of transparency in the various themes is relatively comparable to the other sectors. However, the media sector scored relatively low on contextual consistency.

This sector also included specific attention to transparency on sector-specific issues related to media. This concerned, for example, whether a code of conduct regarding ethical conduct and

privacy applies, or whether insight is provided into lobbying activities with respect to free media, and whether insight is provided in the policy concerning responsible product use.

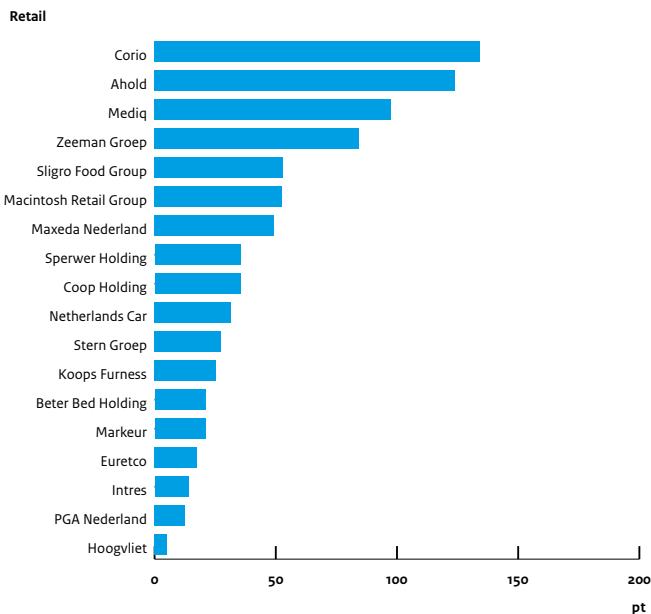


* Sanoma is not included in the Transparency Benchmark ladder and has a separate entry; see section 3.2.5. The company is included here, however, for comparison.

4.2.1.10 Retail

The retail sector, with 18 companies, scored slightly higher than the universities and others sectors, with an average of 47 points. 'Contextual consistency' and 'Reliability' are themes on which scores were not high.

Relevant aspects to which special attention was paid in the retail sector, included the policies, measures and percentage of local raw material and products involved, the percentage of relevant suppliers that were examined on human rights policy and food safety, and the percentage of offered or sold products divided into biological products, natural products, fair trade and/or not genetically modified products. Another example is the environmental impact caused by transporting products and materials expressed in CO₂-equivalents.



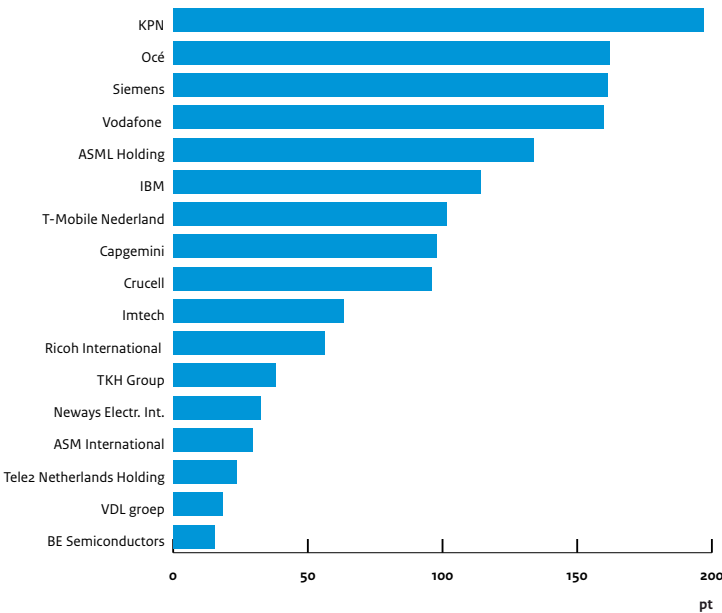
4.2.1.11 Technology

The technology sector of 18 organisations offers an above average level of transparency and scores highest on reliability of the CSR information. An above average level of transparency was also provided in the strategy and policy. On involvement of stakeholders in this sector, a lot of attention is generally paid to the CSR information. The average score in the technology sector is set at 89 points.

products subject to such information requirements, and policies concerning suppliers, including the following dimensions: origin of raw materials, working conditions, impact of operations on people, environment, and society.

In this sector, specific attention was paid to a number of sector-specific aspects, such as the percentage of major product categories for which lifetime analyses are performed, type of information about products that is a statutory requirement of laws and regulations and the percentage of major

Technology



* Siemens, IBM, and Capgemini are not included in the Transparency Benchmark ladder and have separate entries; see section 3.2.5. These companies are included here, however, for comparison.

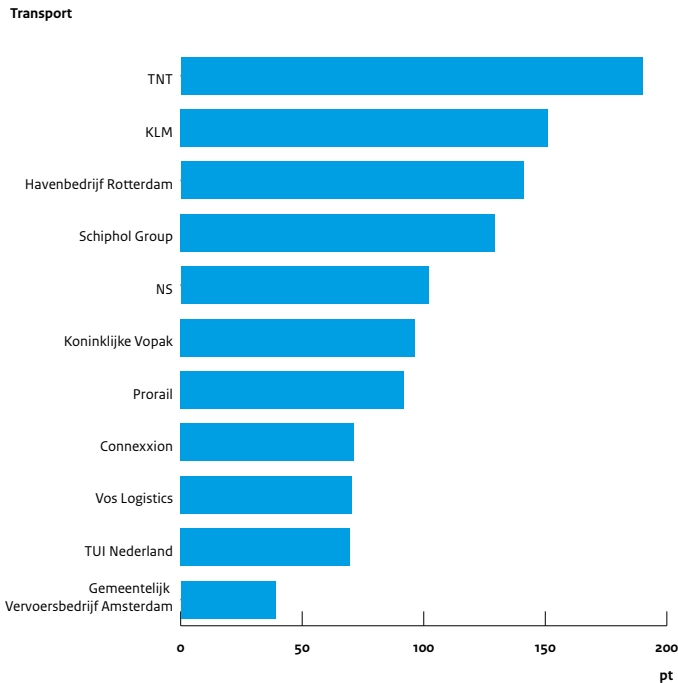
4.2.1.12 Transport

The 11 organisations in the transport sector have the highest average score in the Transparency Benchmark, which was 105 points. This puts the score well above the average score.

Organisations in the transport sector provide a relatively higher level of transparency in their 'Results', 'Strategy and policy', 'Governance structure and management approach', 'Relevance', 'CSR reporting policy' and 'Involvement of stakeholders'.

For the transport sector in the Transparency Benchmark, specific attention was paid to

transparency about, for instance, initiatives focused on the use of renewable energy sources and increasing energy efficiency, and insight into the results of environmental impact studies.



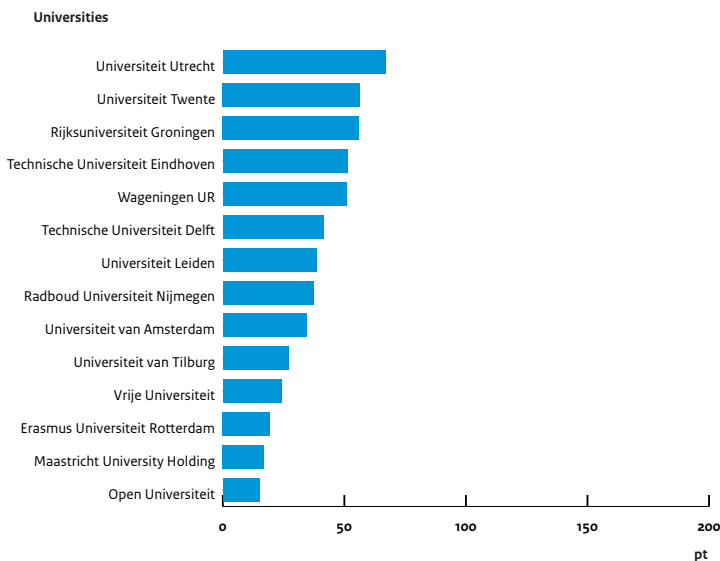
4.2.1.13 Universities

The Transparency Benchmark, as mentioned previously, refers to the degree of transparency in CSR information from organisations in the group reviewed. Performance in the area of corporate social responsibility or social relevance is not measured. For this reason, despite the social relevance of universities generally, it is possible that scores were low in this sector with the lowest average score of 38 points. The analysis of the results of the 14 universities in the group reviewed shows that there were generally low scores on 'Reliability', 'Involvement of stakeholders', and 'Contextual consistency'. The low score is related to the fact that a number of themes in the Transparency Benchmark mainly concern the internal operations of the organisation. The stakeholders generally consider this less important than the educational function of universities. The theme of supply chain responsibility, for example, is less applicable to universities. On the themes of 'Profile', 'Strategy and Policy', and 'Results' the scores were generally average, relatively comparable with other sectors.

In the universities sector, special attention was paid to sector-specific issues such as providing knowledge (pro bono), standards for suppliers, and initiatives for sustainable student housing.

4.2.1.14 Food and Beverage

The food and beverage sector scores slightly above average in the Transparency Benchmark, with an average score of 83 points. The reliability of the CSR information from the 20 organisations in this sector is significantly lower compared to the higher-scoring sectors of transport, energy, oil, and gas, banks and insurers, and technology. The clarity in reporting of the food and beverage sector, however, is above average, as is transparency on the profile of the organisations in the sector for which, together with the energy, oil, and gas sector, the highest score was achieved. Average scores were obtained on the themes of 'Contextual consistency' and 'Relevance'.

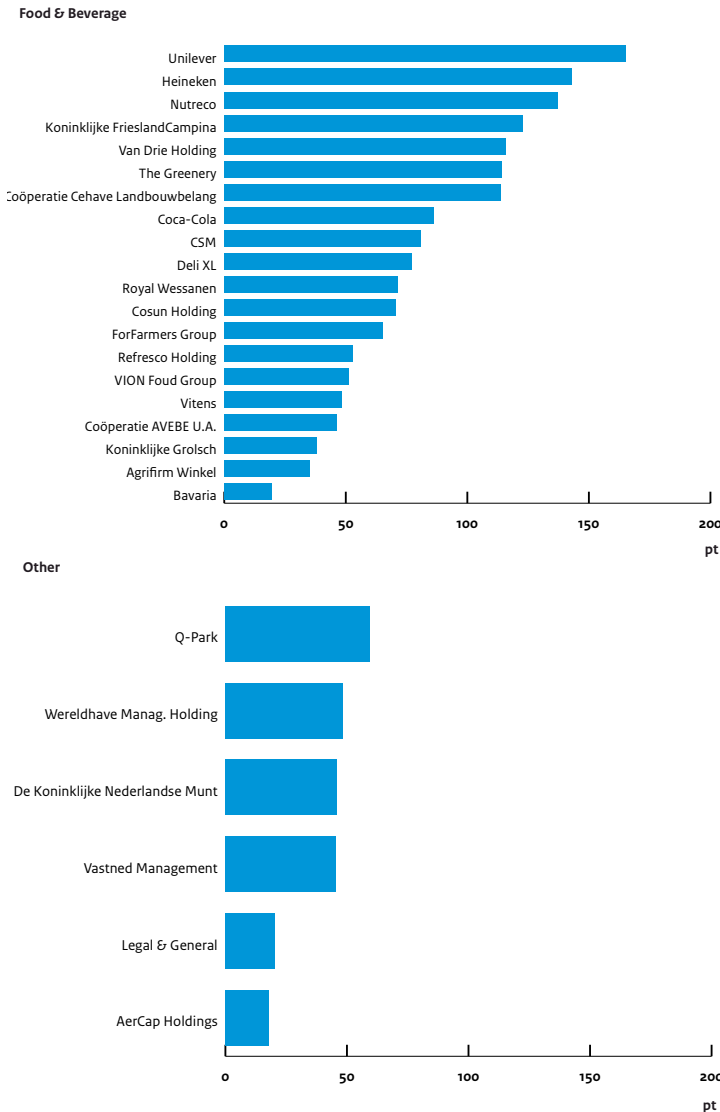


For this sector, specific attention was paid to the level of transparency on issues such as policies on sustainable and responsible production and consumption, packaging, water use, and insight into the procurement of raw materials.

4.2.1.15 Other

The other sector includes organisations that are so different in nature that they cannot be placed in

the other identified sectors. Together with trading companies, this is the smallest group reviewed in the Transparency Benchmark. It is striking that no points were scored for reliability in the other sector. The average score of this sector is 40 points, the lowest sector score except for universities.



TU Delft: sustainability in the genes

The vision of Joost Verhaar (Organisational policy officer), Adri Sloot (senior Organisation policy officer), and Hans Krul (secretary of the university)

The Delft University of Technology (TU Delft) takes sustainability very seriously, both in its own operations and in research and education focused on sustainability. The low score in the Transparency Benchmark does detract from this.

"A university is not comparable to a manufacturing company or a trading company. This probably explains why we have trouble filling in the questionnaire of the Transparency Benchmark on a number of points. Some subjects, such as the questions about supply chain responsibility, are simply not applicable to us, which can be quite frustrating because the result is that a university by definition cannot achieve a high score. You see this effect not only for the TU Delft, but also for other universities: universities have low scores across the board. We realise that the Transparency Benchmark itself says nothing about how sustainable an organisation is; however, it is slightly frustrating to score so low.

Nevertheless, we are positive about the instrument. It fits perfectly with the spirit of the time, in which social demands for clear accountability for your performance resound loudly. We can also easily imagine that comparing the transparency of organisations is a broad-based incentive and can encourage stragglers to do more. In our case, answering the questions also leads to extra activities in the field of sustainability, and also creates extra attention to the theme at the top. The questions really present a mirror for you.

We do a lot on sustainability here. We apply heat-cold technologies in our science park, we have our own power generation, and sustainability takes a central role in our mission for education and research. Thus we are actually practicing

sustainability every day, and we also show this in our external communication. Besides an official annual report, we have a social report and a publication on the highlights of the past year. These include showing, for example, how we contribute to a more sustainable world with leading and socially relevant research, with many practical examples that are understandable for a wide audience. We consequently consider that this therefore makes us very transparent, but that it is not necessarily reflected in the benchmark. The instrument also makes it clear that we certainly do not report on all our sustainable initiatives, and we are therefore going to do more in the future.

The typology of a university does not fit well into the pattern of the benchmark currently used, and that probably explains the low score. We will not allow ourselves to be distracted by particular issues, and will continue normally on our chosen path.

Sustainability in our operations will receive further elaboration in the coming years, and this also applies specifically to the theme of diversity. Our education and research sector is rather traditionally a male bastion of course, and we do everything, for example, to bind more women professors to us by removing as many obstacles as possible, such as the return after a maternity leave. We have also emphasised our ambitions on this point with the signing of the Talent to the Top charter. In addition, we strive for diversity with the intake of students, and we also try as much as possible to attract foreign students. This is simply a question of preserving and/or increase our market share."

4.2.2 International comparisons

4.2.2.1 Background

More and more organisations respond to the wishes of stakeholders by publishing and explaining the financial and non-financial accounts (simultaneously). Globally, European and other multinationals set the tone in their reporting by accounting for environmental and social performance, and formulating hard targets for, among other issues, CO₂ reduction, diversity, and social commitment. Major international asset managers also endorse the importance of the international development concerning non-financial reporting. Not so much because of the reporting itself, but especially because of the insight that can be obtained into the opportunities and risks of the organisations in which they invest. Notorious incidents in the past year have shown that non-financial events can have major financial implications.

In this context it is good to highlight two trends: the increased use of guidelines, such as the GRI and the setting up of the IIRC (International Integrated Reporting Committee). The GRI is applied everywhere in the reporting by organisations worldwide. And IIRC, an initiative that has set itself the goal of developing an improved framework for both financial and non-financial reporting, is widely supported by major investors including the British Railpen and the Dutch APG, the International Accounting Standards Board, accounting firms and listed organisations such as Nestlé and Novo Nordisk. The new framework will be presented to representatives of the G20 and will be on the agenda at the G20 conference with world leaders in France in 2011.

Several countries are already becoming assertive by setting requirements for non-financial accounting information in laws and regulations. Sweden, France and Denmark have a requirement for environmental and social reporting for a large proportion of organisations. Major organisations in

Australia must be transparent about their CO₂ emissions. While in South Africa, integrated reporting is mandatory for all listed companies with effect from 2011. The Netherlands is meanwhile more free of obligations. Reporting on corporate governance since the Tabaksblat and Frijns Corporate Governance Code has become commonplace in financial reports. The Council for Annual Reporting Guideline 400 (RJ 400), however, does not have this status. RJ 400 is above all a guideline, not mandatory.

4.2.2.2 International comparison

In response to a growing need among participants in the Transparency Benchmark to obtain insight into how their own scores compare to scores of international peers, space has been created for comparisons between sectors and themes on national and international scales. To identify internationally recognised frontrunners for each sector, use was made of leading sustainability benchmarks, indices and rankings. A calculation model was used to establish which organisations systematically score high on the various benchmarks, indices and rankings, and therefore qualify as *good practice examples*. The reports of these organisations were then reviewed against the criteria of the Transparency Benchmark.

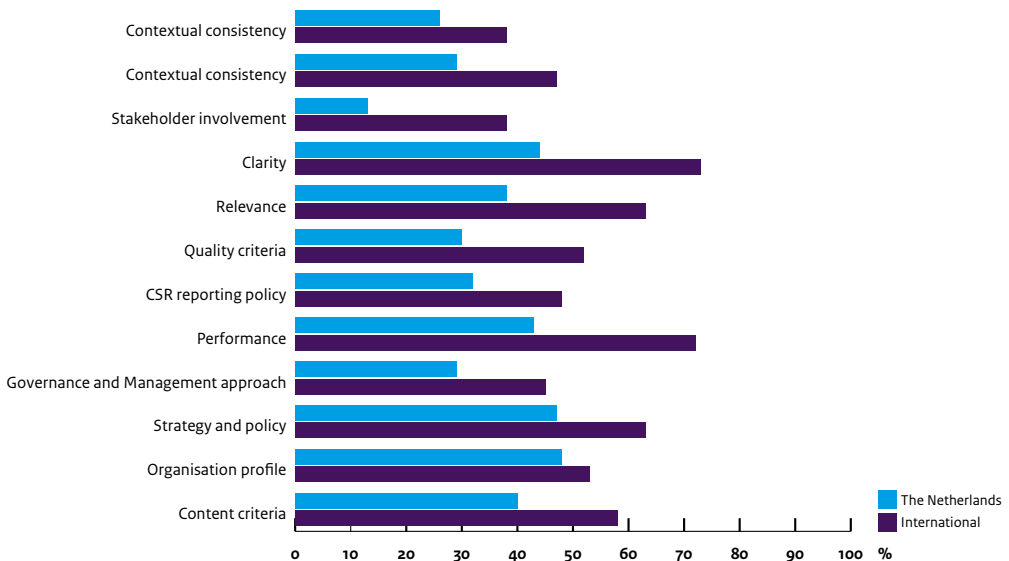
Below is a summary of benchmarks, indexes, rankings, and guidelines on the basis of which the international sector groups have been identified. The names of the selected international frontrunners for each sector are shown in appendix A4.

Dow Jones Sustainability Index (STOXX)
FTSE4Good
Ethibel
ASPI Eurozone Index
Good Company ranking
World's most ethical companies
Reputation Institute Awards
Report Watch
Global 100 (most sustainable companies in the world)
Corporate register
GRI ranking
Accountability
KPMG Survey for Corporate Responsibility reporting

that *good practice examples* are relatively transparent about results, strategy and policy, and regarding the quality of reporting score relatively high on clarity and relevance. The reports are the least transparent about the contextual consistency and reliability of the reported information. This pattern is virtually identical to the scoring pattern of the Dutch participants in the various themes.

Regarding the results, virtually all the international reports are characterised by a clear triple bottom line format, in which balanced attention is paid to the economic, environmental and social performance of the organisation. Among others, Accor, Danone, HSBC, and Intel all provide a clear summary of the results achieved relative to previously stated targets. More than in the Dutch reports, performance is explained in quantitative terms. A quantified account of results and targets has a number of advantages above a descriptive report. Assuming that the information is correct, the organisation first shows it is vulnerable, with specific results, and therefore transparent.

Although the lack of strict and mandatory reporting requirements for non-financial accounting information means reports are extremely diverse in terms of content and form, the overall pattern is



The figure shows the average number of points awarded in each category compared with the maximum number of points available in each category.

Secondly, a quantitative substantiation of results indicates the presence of (internal) systems (IT) and/or governance structures that guarantee the supply of figures and percentages in the environmental and social area. It is therefore a measure of the extent to which organisations take CSR seriously. Thirdly, quantitative targets create a certain commitment, internally and to any shareholders.

Reliability

However, the presence of quantitative information is not necessarily an indication of the quality of a report. The reliability of the data can be derived from the presence of an assurance report. An opinion from subject matter specialists can also contribute to the credibility of a report. Parallel to the worldwide emergence of CSR reporting, the number of reports with verification has increased. Regarding the selected international *good practice examples*, about 75% of the sustainability reports or sustainability indicators as part of the integrated report have a statement issued by an independent party on the reliability of the information. This is significantly higher than the Dutch average of 20%.

Good practice examples refer more frequently to the GRI reporting guidelines than Dutch reports. For 75% of the international reports, the structure is based on the GRI guidelines or an Appendix is included containing references to the GRI indicators, in which the application level varies. The Dutch reports refer to the GRI reporting guidelines in only 35% of the cases. Although application of the GRI guidelines is not mandatory, this percentage shows that these guidelines are becoming widely accepted by organisations with leading reports and could therefore serve as examples for Dutch organisations.

Supply chain responsibility

Regarding supply chain responsibility, it is striking that the reports by international peers still clearly display room for more transparency. International

reports therefore show similarities with the average Dutch report. Although chain responsibility is visibly gaining momentum internationally, for example, organisations report increasingly more often about scope 3 emissions and integrating LCA studies in the operations, a minority of organisations succeed in explaining their policies regarding supply chain responsibility in specific terms (46%). 40% of the reports contain only a general description, and 14% do not contain a description. Regarding the activities in the area of supply chain responsibility and the present process of management and control, 46% of reports contain a general explanation and 20% have no explanation. It is not unlikely that the transparency about supply chain responsibility will increase with the increasing awareness that the reputation and continuity of organisations partly depends on the incidents, human rights, raw-material scarcity, etc. elsewhere in the supply chain.

Integrated reporting

The number of organisations that integrate financial and non-financial information into a single report is increasing. Integrated reporting is considered as the next step after separate reporting. It provides a strong indication that CSR is perceived as one of the priority areas as part of the strategy and is embedded in the operations. 19% of the *good practice examples* have an integrated report. Examples of organisations with integrated reporting in the various sectors are Novartis, Novo Nordisk, BASF and Roche. Moreover, the integrated report is not only restricted to international organisations.

Dutch participants in the Transparency Benchmark with an integrated report include Philips, Rabobank, AkzoNobel and TNT. Of the other *good practice examples*, 73% of the organisations have a CSR report combined with a financial report. 8% of the organisations report only on financial performance, plus a side reference to CSR information. These are the universities and financial institutions.

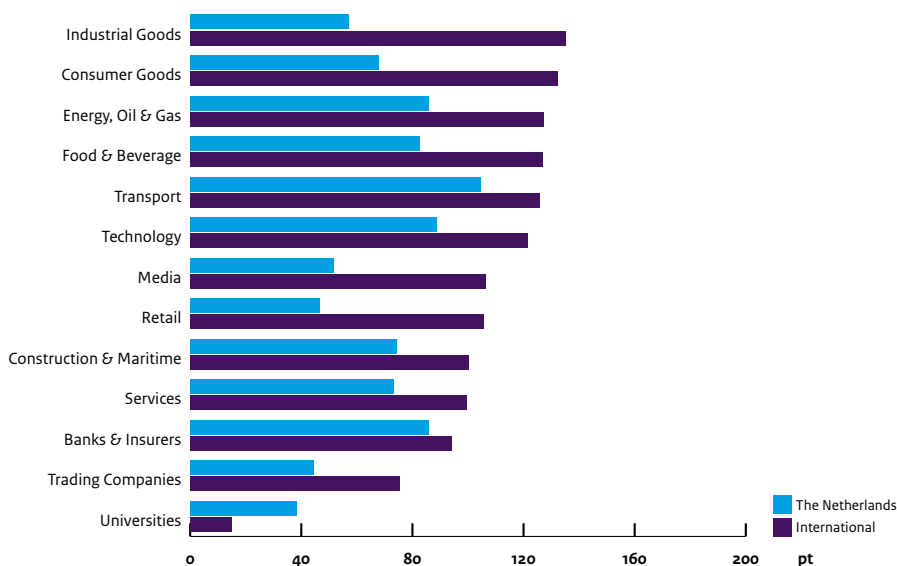
Sectors

The industrial goods sector is the leader in the international list on the criteria of the Transparency Benchmark. This sector is closely followed by, respectively, consumer goods, energy, oil and gas, transport, food and beverage, and technology. The list is completed by the universities.

Generally, the traditional manufacturing sectors score higher on the criteria than service sectors. For production organisations, the impact of environmental performance on the continuity and reputation of organisations is more evident and the associated risks are higher. Major environmental incidents in the past year have once again demonstrated that compromises concerning CSR can be detrimental. Organisations are therefore challenged to account for their environmental performance, targets and policies and establish these in a transparent manner in their annual reports. Siemens emerges as a frontrunner in this field. Siemens explains the key results in its report, and refers for a very detailed, and transparent, treatment

of the results to its environmental portfolio on its interactive website that is accessible to everyone.

The relatively high scores for the consumer goods and food and beverage sectors are understandable from aspects including the 'business to consumer' rationale. Organisations in these sectors are relatively sensitive to criticism and must be flexible for global trends in the area of communications. Branding and image are therefore important, and CSR plays an essential role in this. It is therefore not unlikely that CSR efforts are specified in the annual reporting. The differences between the scores of the *good practice examples* and their Dutch sector peers are the largest for the industrial goods, consumer goods, retail, media, and food and beverage sectors. In particular, the organisations in the pharmaceutical industry, as part of the consumer goods sector, show transparency in the area of reporting on CSR. Novo Nordisk and Novartis set the tone for this.



4.2.3 The GRI and score on the Transparency Benchmark

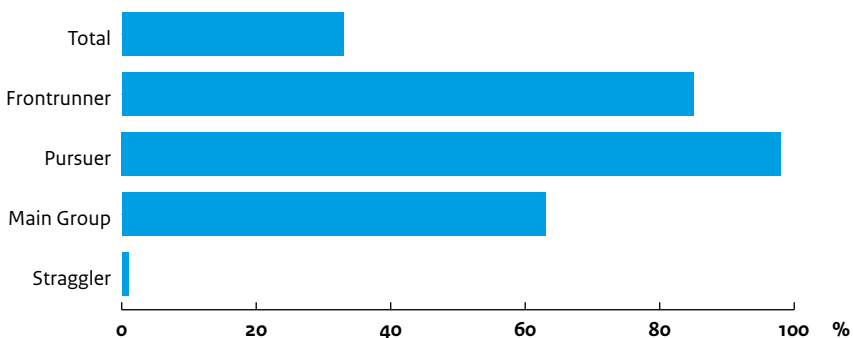
The accounting standard used was also examined for the organisations with separate CSR reporting. A large proportion of the organisations referred to the standard of the GRI. The figure below shows that most of the frontrunners and pursuers use the GRI reporting as a reporting guideline. It is striking that the frontrunners less frequently on average use the GRI than the pursuers. Two organisations among the frontrunners do not use GRI; all the organisations among the pursuers use the GRI as a reporting guideline. This means the application of the GRI cannot be related directly to the score on the Transparency Benchmark.

As mentioned previously, the international *good practice examples* refer more frequently to the GRI reporting guidelines than Dutch reports. For 75% of the international frontrunners' reports, the structure is based on the GRI guidelines or an Appendix is included containing references to the GRI indicators, in which the application level varies.

The Dutch reports refer to the GRI reporting guidelines in only 35% of the cases.

The breakdown in GRI application level among the frontrunners is as follows: 45% of the frontrunners report at level A+, where the 'plus' stands for external verification of the report; 30% report at level B+. The remaining frontrunners do not use GRI, 20%, or have a different application level, 5%.

Percentage of reports based on GRI reporting guidelines



5 Evaluation

The philosophy behind the Transparency Benchmark is that an organisation that is transparent to its environment shows how it positions itself in society and how it deals with the issue of sustainability, and is often encouraged to improve its performance in this area even further as a result of its transparency. The information it shares with the outside world is, after all, a good basis to open the dialogue with stakeholders and this dialogue generally leads to improvements. In organisations that are less advanced in the area of sustainability, transparency leads to critical self-reflection in this area and thus also to improvements.

5.1 Dialogue with participants

Such a philosophy also needs a project approach for the Transparency Benchmark that does justice to this objective. An approach that develops on the basis of experience, and which contains room for dialogue with the participants. In this context, this year there was an investment in a dialogue with the participating organisations, for example, by organising a master class for participants in the Transparency Benchmark who are starting to report on CSR.

A meeting was held at the end of 2010 with several participants to talk about the Transparency Benchmark and their experiences with it. In this report, for the first time, we have also included a number of interviews with participating organisations in which their dilemmas and visions emerge. Finally, a number of evaluation meetings took place with organisations concerning the self-assessment tool. Important signals from the contacts with the participating organisations are:

- The method of self-assessment was considered as a positive experience by the majority of the participants, despite the time required. It should be noted that responding to the score by organisations that opted not to do self-assessment, also takes time.
- Organisations need prompt communications concerning the Transparency Benchmark, including communication of the list with scores.
- Despite the goals of the Transparency Benchmark, various organisations focus on the score and position in the ranking. The question is whether the score in such a case actually says anything about the real transparency and/or the real story about CSR.
- Organisations are looking for a manner to make known their achievements in the field of CSR. The annual report is not always considered as the best possible means for this.
- The cross-sector comparison of performance in the area of transparency is almost impossible by definition, according to some, because the challenges vary considerably in different sectors. An observation that we can partially overcome by reporting for each sector. In this report, you will therefore find the analyses of sectors concerned in section 4.2.1.
- The comparability of organisations is complicated by differences in size. A small organisation has different challenges in the areas of transparency and CSR than a multinational with international operations.

The Ministry of EA&I is grateful for the reactions received and will use these to continue improving the Transparency Benchmark instrument. All organisations in the group reviewed will be kept informed of relevant developments via the website www.Transparantiebenchmark.nl.

5.2 Reflection on amendments in the 2010 Transparency Benchmark

The experiences from previous years have led to a substantial revision of the criteria. The purpose of this revision was to encourage both frontrunners and stragglers more, both in content and quality. One of the amendments is a substantial expansion: themes such as supply chain responsibility and integration of CSR into the core processes are explicitly included in the Transparency Benchmark this year. Quality-oriented criteria have been added. In addition, the scope of the investigation was expanded to the 500 largest organisations of the Netherlands, to involve an even higher share of the Dutch market in this benchmark. Also new is the reviewing of the scores of the top 20 organisations by an independent panel of experts, to enable more attention to be paid to specific quality principles. The Transparency Benchmark has therefore been deepened and widened.

The advance expectation, based on a pilot described in the report of 2009, was that the changes would result in a lower average score by organisations. Moreover, the variation in the pilot was such that no statistically significant conclusions could be drawn from this.

What is the effect of the amendments on the results of this year?

To obtain a picture of the effect of the amended criteria of the average scores, for the frontrunners whose average score on the 2009 Transparency Benchmark was 78 points, the average score in the 2010 Transparency Benchmark prior to panel review was examined. This average is 83.2 out of 100. The average score of the frontrunners is thus higher than in 2009. This may be related to a positive development in the transparency of these organisations, or to the amendments made in the questionnaire this year.

This year, the expected shifts occurred in the frontrunners and from an analysis of these it seems that several factors played a role in this. Thus lower scores on 'supply chain responsibility' and 'contextual consistency' led in many cases to a fall in the rankings. Also, a higher score on 'Supply chain responsibility' and/or 'Contextual consistency' in some cases actually resulted in a higher place in the rankings, as did a higher score on 'Involvement of stakeholders' and 'Reliability'. This means the cause of the shifts is mainly in the category of Quality-Oriented criteria, in line with the goals of the Ministry of EA&I.

This year there was the first opportunity to participate by means of a self-assessment. The goal of this was to increase the involvement. This amendment arose from the idea an organisation knows its own report best and therefore can answer the questions better than an external party. In the light of the number of participants in the self-assessment, the many substantive questions to the helpdesk, participation in the stakeholder dialogue and the CSR master class, this goal seems to have been achieved.

5.3 Changes for 2011

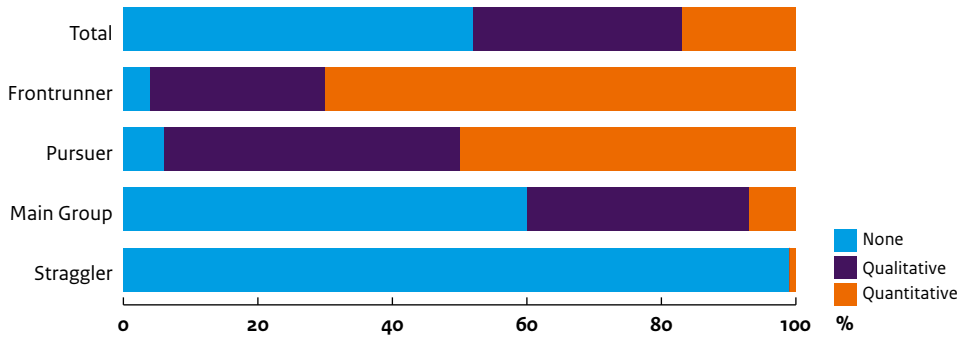
It is not possible to identify the specific changes for the 2011 Transparency Benchmark, as this process is still well underway at the time of preparing this report. On the basis of the responses received from organisations and experiences with the questionnaire, the process and the questionnaire will be further improved.

The questionnaire will be amended at the start of 2011, after which it is anticipated that it will be communicated in March. This will not involve a significant amendment of content, as was the case last year, but rather a sharpening up of the questionnaire, to clarify parts that raised questions and be consistent with the experiences of the participants.

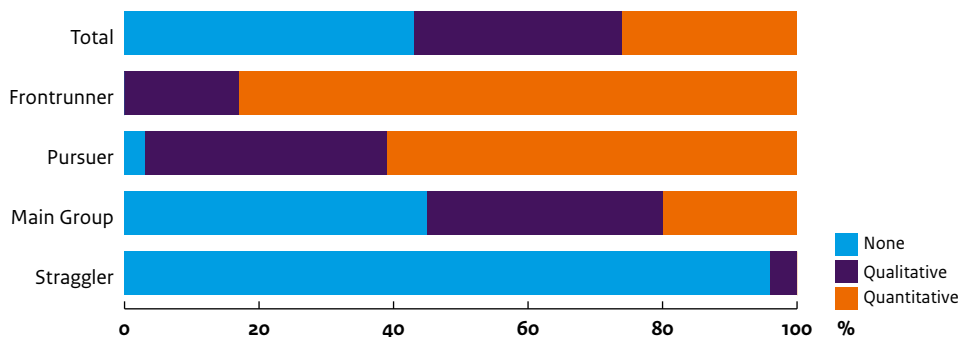
A Appendices

A.1 Figures of theme comparisons, sector comparisons and international comparisons

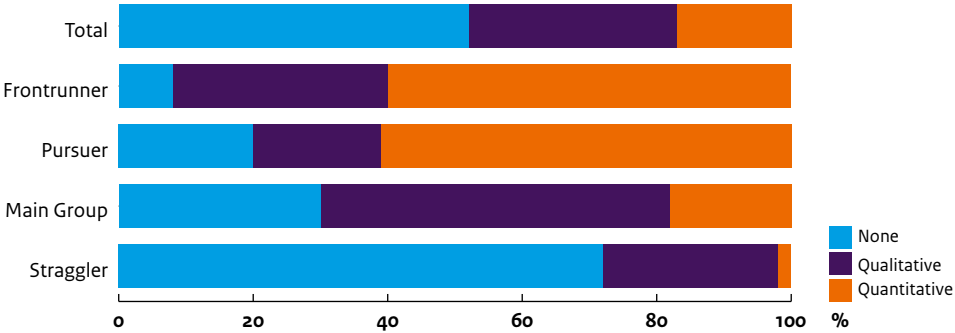
Social targets: type of reporting



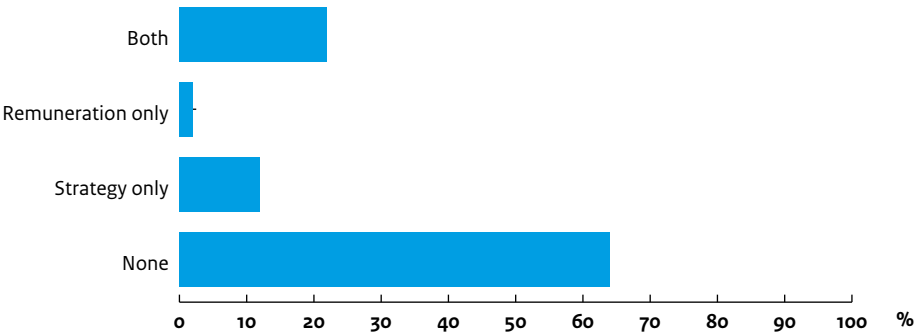
Environmental targets: type of reporting



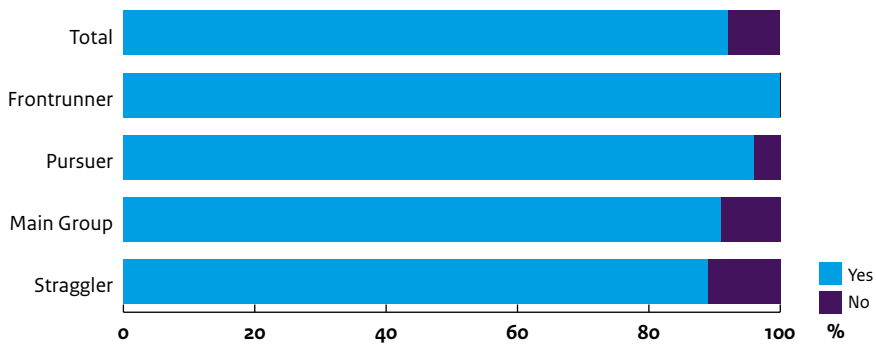
Economic targets: type of reporting



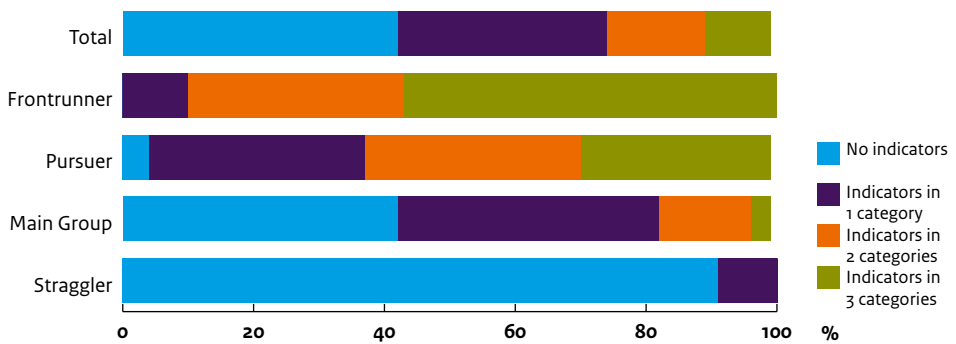
Information on Board of Directors' involvement with CSR



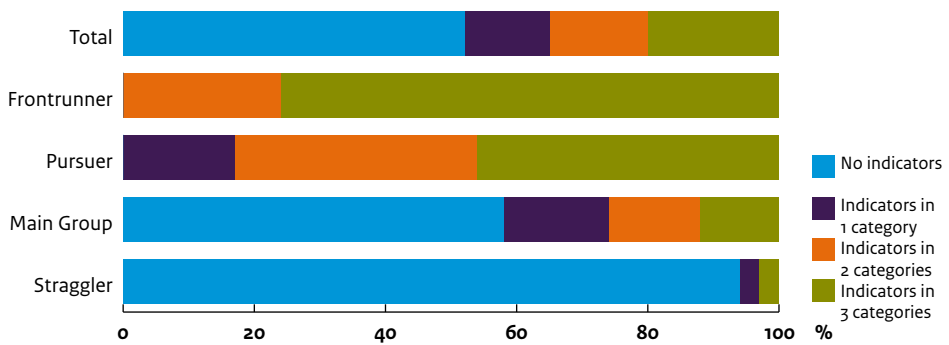
Percentage of reports including economic KPIs



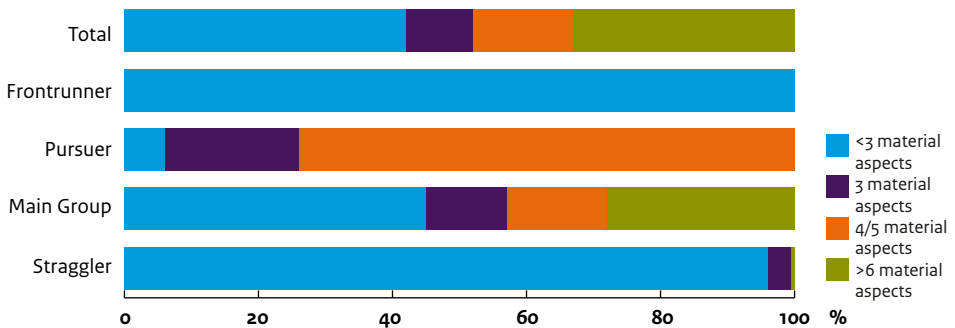
Percentage of reports including social KPIs



Percentage of reports including environmental KPIs



Percentage of reports including CSR aspects (material)



A.2 Organisations with no publicly available (Dutch) report

Name of organisation	Can be requested from Chamber of Commerce	Name of organisation	Can be requested from Chamber of Commerce
A. Hakpark B.V.	yes	Kamstra	yes
ABB	yes	Kawasaki Motors Europe N.V.	no
Accenture	yes	Keppel Verolme B.V.	yes
AFAC B.V.	no	Keuhne + Nagel	yes
AIG Europe	no	Koninklijke Dirkzwager	no
Albron Nederland B.V.	no	Koninklijke Wagenborg	no
Alliance Unichem	yes	Koninklijke Zeelandia	no
Amega	yes	Koop Holding	No
American Express Services Europe Limited	no	Koop Tjuchem	no
Amtel-Vredestein	no	Kramp Groep	no
Amtrada Holding B.V.	yes	Kruidenier Groep	no
ArcelorMittal	yes	Kuiken N.V.	no
Argos Groep B.V.	yes	Kuwait Petroleum Europe B.V.	yes
Asics Europe	yes	Kyocera Mita Europe B.V.	yes
Astrazeneca B.V.	no	Leaf International B.V.	yes
Astrum Automotive	yes	LEDlicht Nederland BV	no
Atos Origin Nederland	yes	Loders Croklaan Group B.V.	yes
ATP International B.V.	no	Logica Nederland	yes
AutoBinck Beheer N.V.	yes	Lohomij B.V.	no
B.V. Envema	no	Loyens & Loeff	yes
Bakkersland Holding	yes	LyondellBasell Industries Holdings B.V.	no
Ball Packaging	no	Manpower Nederland B.V.	yes
BCD Travel	yes	Mars Nederland B.V.	no
Bea Systems Distribution B.V.	no	Maxxium Worldwide B.V.	yes
Blokker Holding B.V.	yes	MCB International B.V.	yes
Bluewater Energy Services B.V.	no	Meatpoint	no
BMW Nederland	yes	Medtronic B.V.	yes
Borstlap Masters in Fasteners B.V.	no	Mexx Europe B.V.	No
Bosal Nederland B.V.	yes	MHI Equipment Europe B.V.	yes
Bosch/Nefit	yes	Michelin Nederland	yes
Boston Scientific International B.V.	yes	Mijwo Beheer B.V.	no
BP Nederland	no	Miss Etam B.V.	no

Name of organisation	Can be requested from Chamber of Commerce	Name of organisation	Can be requested from Chamber of Commerce
Braverassa	no	Mitsubishi Caterpillar Forklift Europe B.V.	yes
British American Tobacco International (Holdings) B.V.	no	Mitsubishi Electric Europe B.V.	yes
BT Nederland	no	Mitsubishi Motors Europe B.V.	no
Burg Industries	yes	Nedfast Holding	yes
C. den Braven Beheer	yes	NEDRI Spanstaal B.V.	yes
C1000	yes	Nestlé Nederland B.V.	yes
Caldic B.V.	no	New Skies Investments Holding B.V.	no
Canon Europa N.V.	no	Nidera Holdings B.V.	yes
Cargill B.V.	yes	Nike European Operations Netherlands B.V.	no
Cebeco Granen B.V.	yes	Norfolk Holdings B.V.	yes
Cementbouw	no	NORIT International B.V.	no
Center Parcs Europe N.V.	yes	Norsk Hydro Holland B.V.	yes
Ceva Logistics B.V.	no	OAD Groep B.V.	no
CFS Holdings B.V.	yes	ODS	yes
Charden/Autobar	yes	Omron Europe B.V.	yes
Citadel Enterprises B.V.	no	Optiver Holding B.V.	yes
Coöp. Kon. Fruitmast. Grp. UA	yes	Otra N.V.	yes
Copaco Nederland B.V.	yes	Oxbow Coal B.V.	yes
Cornelder Holding B.V.	no	Oxxio	no
DA Holding B.V.	yes	P.L. van Merksteijn Holding B.V.	no
Damen Shipyards Group N.V.	yes	Perfetti van Melle Nederland Holding B.V.	yes
Danone- Numico	no	Peugeot Nederland N.V.	no
De Groot Verschuur Handel	no	Philip Morris International Holdings B.V.	yes
De Hoop Terneuzen B.V.	yes	Poiesz Beheer B.V.	yes
De Rijke	no	Pon Holdings B.V.	no
De Stihl Groep	yes	Postkantoren B.V.	yes
De Vierschaar B.V.	no	Pouw Beheer	no
Dekamarkt	no	PPG Coatings NL	yes
Delek Nederland B.V.	no	ProLogis European Properties	no
Denkavit Internationaal B.V.	no	R.E.T.	no
Denso International Europe B.V.	yes	Raben Group	no
Dexcom Holdings N.V.	yes	Remeha Group B.V.	yes

Name of organisation	Can be requested from Chamber of Commerce	Name of organisation	Can be requested from Chamber of Commerce
Dirk van den Broek	No	RFS Holland	yes
DOC Kaas	no	Rockwell Automation Europe B.V.	yes
Dyckerhoff Basal	no	Rockwool Benelux Holding B.V.	no
Econosto	no	Roupe van der Voort	yes
Electrolux Holding B.V.	yes	RTL Nederland B.V.	yes
Elopak B.V.	yes	Ruvabo	yes
Endemol Group N.V.	no	SABIC Holding Europe B.V.	yes
EON Benelux Holding B.V.	yes	Saint-Gobain Distribution the Netherlands B.V.	no
Equens Nederland N.V.	yes	Samsung Electronics Benelux B.V.	yes
Ericsson Holding International B.V.	no	SBS Broadcasting B.V.	no
Europe Container Terminals B.V.	no	Scheuten Glasgroep	yes
Euro-Scrap Alliance	yes	Seatrade Holding B.V.	yes
Eurospecialities	yes	Sensata Technologies	yes
Ewals Holdings B.V.	yes	Sime Darby Unimills BV	yes
Falcon Holding B.V.	no	Smilde	no
Farm Frites Beheer	no	Spar	yes
Flowserve B.V.	no	Stage Entertainment B.V.	yes
Foot Locker Europe B.V.	no	Stahl Group	yes
Free Record Shop	yes	Sterling Fluid ST.	yes
FujiFilm	yes	Storteboom Group	yes
GEM Meerstad CV *	no	Suez Nederland	no
General Motors Nederland B.V.	yes	Sundio Group B.V.	yes
Genzyme Europe B.V.	yes	Superunie	yes
Glencore Grain Rotterdam B.V.	No	Synbra Group	yes
Gulf Holding B.V.	no	Thales Nederland B.V. *	yes
HAL	no	The Nielsen Company	yes
Haluco	yes	Theobroma	no
Heiploeg Holding B.V.	no	Thermphos	yes
Hitachi Construction Machinery (Europe) N.V.	yes	Thomas Cook Nederland B.V.	yes
Homel Holding B.V.	no	Thyssenkrupp Materials	yes
Honeywell	yes	Tophold Beheer N.V.	yes
Hoogwegt Groep B.V.	yes	Toshiba Medical Systems Europe B.V.	yes
Hoya Holdings N.V.	yes	Total	no
Hyster	yes	Toza	yes
Hyva Group B.V.	no	Trebbe Bouwgroep	yes

Name of organisation	Can be requested from Chamber of Commerce	Name of organisation	Can be requested from Chamber of Commerce
Ikea Nederland B.V.	yes	Treofan Film International	no
Imation Europe	yes	Triade Holding	yes
IMCD Holding B.V.	yes	Univar N.V.	yes
IMpact Holding B.V.	yes	Utility Support Group	yes
Impress Holdings B.V.	yes	Van den Ban	yes
Inalfa Roof Systems Holding N.V.	yes	Van Mossel	yes
Ineos Nova European Holding B.V.	no	Vitol Holding B.V.	no
Ingram Micro B.V.	no	Voestapine Polynorm	yes
Interface Europe	yes	Vreugdenhil Groep	yes
Interfood Holding B.V.	yes	Vroegop Ruhe & Co.	yes
Intergamma B.V.	yes	Vroon Group	yes
InterGen N.V.	yes	Wartsila Nederland	yes
International Flavors & Fragrance Holding B.V.	yes	Watts Industries	no
ISS Holding Nederland B.V.	no	Wim Bosman Transport B.V.	no
Janssen-cilag	no	Wintershall Nederland B.V.	yes
Jill Holding B.V.	no	Yokogawa Europe	no
Jumbo Groep Holding B.V. ²	no	Zeeland Aluminium Company N.V.	yes
Jurriens Exploitiemij. B.V.	yes	Zesko	yes

A.3 Organisations with a separate listing (on basis of international group report)

Name of organisation	Score
BASF B.V.	96
Capgemini	97.8
Core Laboratories NV	22.4
IBM BV	114
Sanoma	44.4
Sara Lee International B.V.	100.4
Siemens N.V.	161.4
Sodexo N.V.	139

² Jumbo: due to internal restructurings and the acquisition of Super de Boer, Jumbo was unable to publish its report in good time, despite its active policy concerning CSR.

A.4 Organisations included in international comparisons

Sector	Organisation	
	World	Europe
Automobiles & Parts	BMW	Volkswagen
	Volkswagen	BMW
Banks	Australia & New Zealand Banking Group LTD	HSBC
	HSBC Holdings plc	BCO Santander
Basic Resources	Xstrata PLC	Xstrata
	Anglo American	BHP Billiton
Chemicals	BASF	BASF
	DSM	AkzoNobel
Construction & Materials	Panasonic Electric Works Co Ltd	Vinci
	Acciona Spain	CRH
Financial Services	INVESTIMENTOS ITAU SA	Zurich Financial Services
	Investec	Deutsche Börse
Food & Beverage	Unilever	Unilever
	Coca Cola	Danone
Health Care	Roche	Novartis
	Novo Nordisk	Novo Nordisk
Industrial Goods & Services	TNT	Siemens
	Siemens	ABB
Insurance	Swiss RE	Allianz
	ING	Munich RE
Media	Pearson PLC	Vivendi
	Reed Elsevier Plc	Reed Elsevier
Oil & Gas	Total	Total
	BG Group	Royal Dutch Shell
Personal Household Goods	Procter & Gamble	Philips
	Adidas	Henkel
Real Estate	GPT Group	Land Securities
	Land Securities Group PLC	Kleppiere
Retail	Kingfisher Plc	H&M
	J. Sainsbury Plc	Tesco

Sector	Organisation	
Technology	Nokia	Nokia
	Intel Corp.	SAP AG
Telecommunications	Telefonica S.A.	Telefonica
	Deutsche Telekom AG	Deutsche Telekom
Travel & Leisure	Sodexo	Accor
	MTR Corp.	Lufthansa
Utilities	Cia Energetica Minas Gerais (CEMIG)	RWE
	United Utilities Group PLC	Iberdrola

A.5 Web links to (Dutch) reports

Organisation	Web link to (Dutch) report
Aalberts Industries N.V.	http://jaarverslag.info/annualreports/aalbertsindustries/\$File/AALBERTSIN-DUSTRIES_Jaarverslag_2009_NL.pdf
ABN AMRO	www.abnamro.com/en/about-abn-amro/reports-and-review/index.html
Accell Group NV	http://www.accell-group.com/annualreports/jaarverslag2009.pdf
Achmea	http://www.achmea.nl/index.html#ID=/d/over_achmea/mvo
Adecco Nederland Holding B.V.	http://annualreports.info/6.nsf/id/fk92jsov/ADECCONEDERLANDHOLDING_AnnualReport_2009_EN.pdf http://www.adecco.com/SocialResponsibility/Documents/Adecco_CSR_CoP09_final.pdf
AEGON N.V.	http://www.aegon.com/Documents/aegon-com/Sitewide/Publications/CR-reports/2009/2009-Sustainability-report.pdf?epslanguage=en
AerCap Holdings N.V.	http://phx.corporate-ir.net/External.File?item=UGFyZW50SUQ9Mzc5ODZ8Q2hpbGRJRDR0tMXxUeXBIPtM=&t=1
Agrifirm Winkel B.V.	http://www.agrifirm.nl/Default.aspx?tabid=1704
Ahold	http://www.annualreport2009.ahold.com/documents/reports/Ahold_CR_2009.pdf
AkzoNobel	http://www.akzonobel.com/investor_relations/annual_report/index.aspx
Alanheri N.V.	http://www.wittemolen.nl/back-site/upload/jaarverslagen/Jaarverslag%20definitief_20100427100546232.pdf
Alliander	http://www.alliander.com/nl/alliander/investors/publications/index.htm
Allianz Nederland Groep N.V.	http://www.allianz.nl/uploadAllianzCorporate/15_5387.pdf
AMG Advanced Metallurg. Gr. NV	http://www.amg-nv.com/Theme/AMG/files/doc_financials/AMG_2009.pdf
Amphia Ziekenhuis	jaarverantwoording Zorginstellingen 2009* (ministerie van VWS)
ANWB	http://www.anwb.nl/over-anwb/anwb-actueel/het-jaar-2009/Inleiding.html http://www.anwb.nl/over-anwb/anwb-actueel/verantwoord-ondernemen-in-2009/Verantwoord-ondernemen-in-2009.html
APG	http://www.apg.nl/apgsite/pages/over-apg/publicaties/jaarverslagen/
ARCADIS NV	http://www.arcadis.com/Content/ArcadisGlobal/docs/Social_Responsibility/GRI_status_27042010.pdf
ASM International N.V.	http://www.asm.com/index.php?option=com_wrapper&Itemid=113
ASML Holding NV	http://www.asml.com/doclib/investor/annual_reports/2009/asml_20100319_sustainability_report_2009.pdf
ASR Nederland NV	http://www.asrnederland.nl/content/file/Jaarverslag%20ASR%20Nederland%202009.pdf http://www.asrnederland.nl/article/87/jaarverslag_maatschappelijk_verantwoord_ondernemen/
Atradius N.V.	http://www.atradius.nl/images/stories/Atradius_Annual_Report_2009.pdf
Audax	www.audax.nl
B.V. Sperwer Holding	www.sperwer.nl

Organisation	Web link to (Dutch) report
Ballast Nedam	http://www.ballast-nedam.nl/content/files/SITE1/jaarverslagen/BNjaarverslag_2009_NL_web.pdf >corporate>>Publicrelations>>jaarverslagen">http://www.ballast-nedam.nl/>>corporate>>Publicrelations>>jaarverslagen
BAM	http://www.bam.nl/portalen/koninklijkebam_nl/menu/80_MVO/Duurzaamheidsverslag_2009/index.jsp
BASF B.V.	www.basf.de -> BASF Bericht 2009
Batenburg Beheer N.V.	http://batenburg2009.ireports.nl/documenten/batenburg_jaarverslag_2009_nl.pdf
Bavaria	www.bavaria.nl
BE Semiconductors	www.besi.com
BinckBank N.V.	http://binck2009.ireports.nl/documenten/binck_ar09_uk.pdf
Brocacef Holding	http://www.brocacef.nl/wps/wcm/connect/brocacef-portal/brocacef/nav2/brocacefholding/
Broekhuis Holding B.V.	www.broekhuisgroep.nl
Brunel International N.V.	http://www.brunel.net/media/15/downloads/reports/2009/Brunel-Annual-report-2009.pdf
Capgemini	http://annualreport.capgemini.com/#/en/downloads/corporate/entire http://annualreport.capgemini.com/#/en/downloads/reference/entire
Centric B.V.	http://www.centric.eu/NL/Default/Over-Centric/Jaarverslag.aspx
Coca-Cola	www.coca-colanederland.nl
Connexxion B.V.	http://www.connexxion.com/persberichten/398/connexxion_sluit_2009_af_met_winst/1376/
Coop Holding	http://www.coopsupermarkten.nl/index.cfm?action=bedrijf.content&id=53507b22-15c5-f625-cc8c-332475b21910
Coöperatie AVEBE U.A.	http://www.avebe.com/AboutAVEBE/Financial/Annualreport.aspx
Coöperatie Cehave Landbouwbelang	http://www.cehave.com/files/Jaarverslag%20Cehave%20Landbouwbelang%202009_website.pdf http://www.cehave.com/files/Verslag%20Corporate%20Social%20Responsibility%202009%20Cehave%20Landbouwbelang.pdf
Coöperatie UVIT Groep	http://www.jaarverslaguvit.nl/downloads-jaarverslagen/cDU804_Downloads.aspx
Core Laboratories NV	http://www.corelab.com/corporate/Financial_Reports.aspx
Corio NV	http://annualreport2009corio.com/ http://www.corio-eu.com/modules/product/pubs/default/?ItemId=285&selectedid=285
Corus Staal BV	http://www.tatasteel.com/corporate-citizen/pdf/csr-2008-09.pdf http://www.tatasteel.com/investors/annual-report-2009-10-103rd/index.html
Cosun Holding B.V.	http://www.cosun-jaarverslag.nl/
COVRA N.V.	http://www.covra.nl/infocentrum
Crown Van Gelder N.V.	http://www.cvg.nl/jaarverslagen.html
Crucell	http://crucell.com/Investors-Financial_Information-Annual_Reports

Organisation	Web link to (Dutch) report
CSM nv	www.csmglobal.com
CZ	www.cz.nl
DAF Trucks N.V.	http://www.daf.com/SiteCollectionDocuments/Environment/DAF_Environmental_report_2009_EN.pdf
De Goudse NV	http://www.goudse.nl/
De Koninklijke Nederlandse Munt N.V.	www.knm.nl
De Nederlandsche Bank N.V.	http://www.dnb.nl/over-dnb/organisatie/maatschappelijk-verantwoord-ondernemen/index.jsp
De Persgroep Nederland	http://www.persgroep.nl/pdf/DPP_Jaarverslag_NL.pdf
Deli XL	http://www.calameo.com/read/000086193e9ecc8eb24da http://www.calameo.com/read/000086193bbb6a68ad57f
Deloitte Holding BV	www.deloitteannualreport.nl
Delta Lloyd Groep	https://jaarverslag.deltalloydgroep.com/docs/MVO-2009/home.php https://jaarverslag.deltalloydgroep.com/docs/JV-2009/home.php
Delta N.V.	http://www.delta.nl/over_DELTA/perscentrum/downloads
DHV Group	http://www.dhvgroup.com/Nieuws/Publicaties/Algemeen/2010/2010-04-15-Jaarverslag-2009 http://www.dhvgroup.com/Nieuws/Publicaties/Algemeen/2010/2010-06-18-MVO-verslag-2009
Dow Benelux B.V.	www.dowbenelux.com
Draka Holding N.V.	http://www.draka.com/draka/lang/en/nav/Investor_relations/Annual_Report/index.jsp https://www.cdproject.net/en-US/Results/Pages/Responses.aspx?Search=True&Keyword=draka
DSM N.V.	http://www.dsm.com/en_US/html/invest/ar_2009.htm http://www.dsm.com/en_US/html/sustainability/publications.htm
Du Pont De Nemours B.V.	http://www2.dupont.com/Dordrecht_Plant_Site/nl_NL/assets/downloads/Responsible%20Care%20jaarverslag%202009%20DEF.pdf
Dura Vermeer Groep	http://www.duravermeer.nl/bedrijf/publicaties/jaarverslagen/DuraVermeer_duurzaamheidsverslag.pdf http://www.duravermeer.nl/bedrijf/publicaties/jaarverslagen/DuraVermeer_financieel_jaarverslag-2009.pdf
EBN	http://www.ebn.nl/files/ebn_jaarverslag_2009.pdf http://www.ebn.nl/files/beleidsverklaring_mv_o_ebn.pdf
Eneco Holding N.V.	http://ereport.cfreport.com/eneco/nl2009/flash.html
Erasmus Universiteit Rotterdam	http://www.eur.nl/eur/corporate_publicaties/jaarverslagen/jaarverslag_2009/
Eriks B.V.	http://eriks.nl/documentatie/algemeen/jaarverslagen/eriks-company-profile-2009.pdf
Essent	http://www.essent.nl/content/Images/74967_Essent%20MVO%20AR2009%20Binnenwerk%2033%20%28Webversie%20spreads%29.pdf http://www.essent.nl/content/Images/76030_Financial_statements_2009_Essent_NV.pdf

Organisation	Web link to (Dutch) report
Esso Benelux B.V.	http://www.exxonmobil.com/Benelux-Dutch/images/57197_EM_Verslag_09_NL_def3.pdf
Euretco	www.euretco.nl
Eurocommercial Properties	http://www.eurocommercialproperties.com/index.php/eurocom/financial.html
Exact Holding N.V.	www.exact.com
Facilicom Services Group	http://portal.nl.fsg.local/NL/Pages/Jaarverslag.aspx
fmo	http://annualreport.fmo.nl/ http://annualreport.fmo.nl/media/1338/compleet_fmo_ar_2009.pdf
Forbo	http://www.forbo.nl/Home/Creating-better-environments/Onze-milieu-belofte/ http://www.forbo.com/default.aspx?menuId=33
ForFarmers Group B.V.	http://nl.forfarmers.eu/jaarverslag.php
Fortis Bank Nederland	www.fortis.nl www.foundation.abnamro.nl/jaaroverzicht/maatschappelijke-impact-van-ffn-mensen-voor-mensen
Fugro NV	www.fugro.com
Gamma Holding	http://www.gammaholding.nl/nl/Investor_relations/Cijfers/Jaarverslagen
GasTerra B.V.	http://gasterraverslag.nl/NL/Maatschappelijk_jaarverslag_2009_files/index.html http://bhrgasterranl/OverGasTerra/Documents/Jaarverslagen/GasTerra_JV_2009_NL.pdf
Gasunie	http://www.gasunie.nl/uploads/fckconnector/3d69b572-5bc0-432c-820f-e135a01df132 http://www.gasunie.nl/uploads/fckconnector/44a7fd43-fd1f-4905-a5e1-0031b25df55d
Gemeentelijk Vervoersbedrijf Amsterdam	http://gvb.m6.mailplus.nl/ob/20100316/
Generali Verz.groep N.V.	http://www.generali.nl/wps/wcm/connect/479c3f00492c3b4fa2c0afedb2167cbd/Kaart+Generali+in+cijfers+2009+DEF.pdf?MOD=AJPERES
GlaxoSmithKline	http://www.gsk.nl/index.aspx
Grontmij N.V.	http://www.grontmij.com/MediaCenter/Documents/Annual-Report-2009-Grontmij-NV.pdf http://www.grontmij.com/MediaCenter/Documents/Jaarverslag-2009-Grontmij-NV.pdf http://www.grontmij.com/csr
Havenbedrijf Rotterdam N.V.	http://jaarverslag2009.portofrotterdam.com/
Heijmans	http://www.heijmans.nl/data/pdf/Duurzaamheidsverslag2009.pdf http://www.heijmans.nl/data/pdf/Duurzaamheidsverslag2009.pdf
Heineken NV	http://jaarverslag.info/annualreports/heineken/\$File/HEINEKEN_Jaarverslag_2009_NL.pdf http://www.sustainabilityreport.heineken.com/downloads/Sustainability_Report09.pdf
Hertel Holding B.V.	http://www.hertel.com/downloads/Hertel_Annual_Report_2009.pdf

Organisation	Web link to (Dutch) report
Holland Casino	http://www.hollandcasino.nl/NR/rdonlyres/684E018A-6CDB-4A18-895B-0031F24212B2/0/HollandCasinoJaarverslag2009.pdf http://www.hollandcasino.nl/sociaaljaarverslag/pages/Hoofdstuk_2/Algemeen.html http://www.hollandcasino.nl/NR/rdonlyres/11202789-2531-4526-9528-94CA3F2E86E4/38915/HollandCasinoMaatschappelijkjaarverslag20091.pdf
Hunter Douglas N.V.	http://files.shareholder.com/downloads/HDGP/1009919385x0x369151/D11DBAE6-9BE2-4184-84FD-335991F6817C/HunterDouglas_AnnualReport_2009.pdf
Hurks	www.hurks.nl
IBM BV	http://www.ibm.com/ibm/responsibility/
IHC Merwede	www.ihcmerwede.com
Imtech	http://www.imtech.eu/SiteContent/EUPortal/Documenten/ImtechNV/jaarcijfers/2009/26Code_Jaarverslag_Eng.html
ING Groep	http://www.ingforsomethingbetter.com/nl/publications/report_nl/ http://www.ing.com/group/showdoc.jsp?docid=440643_NL&lang=nl
Intres B.V.	http://www.intres.nl/overintres/Documents/Jaarverslagen/INTRES%20JAARVERSLAG%202009%20PDF.pdf
Janssen de Jong Groep	http://www.jajo.com/sites/default/files/jaarverslag_2009.pdf
Jetix Europe N.V.	http://www.jetixeuropa.com/site/pdf/Jetix_Annual_Accounts_2009.pdf
Joh. Mourik & Co. Holding B.V.	http://www.mourik.com/pdf/brochure/nl/Financieel_Jaarverslag_2009.pdf
Kendrion N.V.	http://www.kendrion.com/Admin/Public/Download.aspx?file=Files%2fFiler%2fjaarverslag09%2fKD_JV2009_ENG.pdf
KLM	http://www.klm.com/travel/csr_en/images/AFKL%20CSR%20report%202009-10_tcm256-290037.pdf
Koninklijke Ahrend NV	http://www.ahrend.com/smartsite.dws?language=NL&ch=COM&id=50287
Koninklijke Boskalis Westminster nv	http://www.boskalis.nl/vervolg_1kolom.php?pageID=3040
Koninklijke FrieslandCampina N.V.	http://www.frieslandcampina.com/nederlands/responsibility/responsibility-reports.aspx http://www.frieslandcampina.com/nederlands/about-us/financial/reports.aspx
Koninklijke Grolsch NV	http://www.koninklijkegrolsch.nl/Default.aspx?lang=1&country_id=123&pid=141
Koninklijke Philips Electronics NV	www.annualreport2009.philips.com
Koninklijke Reesink N.V.	www.royalreesink.com
Koninklijke Ten Cate N.V.	http://www.tencate.com/smartsite.dws?id=11574 http://www.tencate.com/TenCate/Corporate/documents/Annual%20Reports/KTC%20JV09%20NED.pdf http://www.tencate.com/smartsite.dws?id=11635 http://www.tencate.com/TenCate/Corporate/documents/Annual%20Reports/KTC%20JV09%20ENG.pdf
Koninklijke Vopak N.V.	http://www.vopak.com/she/142_147.php

Organisation	Web link to (Dutch) report
Koninklijke Wegener NV	http://www.wegener.nl/investor/jaarcijfers.html http://www.wegener.nl/overons/jaarverslag.htm
Koops Furness N.V.	http://www.koops-furness.nl/uploads/File/jaarverslagen/Jaarverslag_2009.pdf
KPMG N.V.	http://jaarverslag.kpmg.nl http://www.kpmg.com/NL/nl/Wie-we-zijn/Prestaties/Pages/transparantiever-slag.aspx http://www.kpmg.com/NL/nl/Wie-we-zijn/Verantwoord-ondernemen/Pages/Default.aspx
KPN	http://www.kpn.com http://www.kpn.com/corporate/overkpn/duurzaam/duurzaamheidsverslag.htm http://www.kpn.com/corporate/overkpn/Bedrijfsprofiel/jaarverslag.htm
Leaseplan Corporation N.V.	http://www.leaseplan.com/internet/lpcom/lpcomweb.nsf/file/leaseplan%20annual%20report%202009.pdf/\$file/leaseplan%20annual%20report%202009.pdf
Legal & General	www.landg.nl/jaarverslag
Loyalis NV	www.loyalis.nl
Maastricht University Holding BV	www.maastrichtuniversity.nl
Macintosh Retail Group N.V.	http://www.macintosh.nl/data/files/downloads/ce92cg9690j_JV_2009_interactief_NL.pdf
Markeur	Can be requested via http://www.markeurholding.nl/?s=64
Maxeda Nederland B.V.	http://www.maxeda.com/NL/Upload/pdf/pers/Maxeda_JV2009_NL.pdf
Mediq	http://ir2.flife.de/data/mediq/igb_html/pdf/1000001_nl.pdf
Menzis Holding BV	http://www.menzis.nl/web/Corporate/Pers/Jaarverslag.htm
N.V. Bank Nederlandse Gemeenten	http://www.bng.nl/smartsite.shtml?id=68144 http://www.bng.nl/smartsite.shtml?ch=int&id=65459
N.V. Nuon Energy	www.nuon.nl/maatschappelijkverslag
N.V. Slibverwerking Noord-Brabant	www.snb.nl
Nationale Postcode Loterij N.V.	http://www.postcodeloterij.nl/Organisatie/Jaarverslagen.htm
Nedap	http://www.nedap.com/UserFiles/File/Nedap%20jaarverslag%202009.pdf
Netherlands Car B.V.	www.nedcar.nl
Neways Electr. Int. N.V.	http://www.neways.nl/data/documents/Jaarverslag%202009.pdf
NIBC Bank N.V.	http://nibc.com.s6.rodekiwi.nl/en/about-nibc/financial-results/annual-reports.html
NOM	http://www.nom.nl/
NS	www.ns.nl/jaarverslag
Nutreco	http://www.nutreco.com/images/stories/NutrecoPublications/Annual_Reports/PDF/2009/nut_ar_09_final_12u00_170310.pdf http://www.nutreco.com/images/stories/NutrecoPublications/CSR/2009/sr%20final_15u00_030310.pdf
NV Brabantse Ontwikkelings Maatschappij	http://www.bom.nl/index.php?p=ACTUEEL_persberichten&m=80

Organisation	Web link to (Dutch) report
NV Industriebank LIOF	www.liof.nl
NWB Bank	http://www.nwb.com/content/nl/publicaties/jaarverslagen (jaarverslag) http://www.nwb.com/content/nl/mvo (GRI-table)
NXP Semiconductors Netherlands B.V.	http://media.corporateir.net/media_files/IROL/20/209114/reports/annual_2009_report.pdf http://media.corporate-ir.net/media_files/IROL/20/209114/NXP_Sustainability_Report_2009.pdf
OBT bv	www.obt.eu
Océ N.V.	http://www.sustainability.oce.com/sustainability-2009.asp (Sustainability Report 2009) http://investor.oce.com/reports/reports/annual-report/default.aspx (Annual Report 2009 - financial)
Ontwikkelingsmaatschappij Oost Nederland NV	www.oostnv.nl
Onvz Ziektenk.Verz. N.V.	http://www.onvz.nl/jaarverslag2009
Open Universiteit	http://www.ou.nl/Docs/Universiteit/Jaarverslag_omslag_2009_web.pdf
Ordina NV	http://www.ordina.nl/Downloadcentrum.aspx
PricewaterhouseCoopers	http://www.pwc.com/nl/nl/onze-organisatie/jaarbericht-pwc-nederland-2008-2009.jhtml
Prorail BV	http://www.prorail.nl/Over%20ProRail/documenten/Pages/Jaarverslagen.aspx
Q-Park NV	http://www.q-park.com/DesktopModules/ITOMni.EFolder/Folders/FlashFolder/RenderFolder.aspx?IDS=2921 3122 0 96
Rabobank	www.jaarverslagenrabobank.nl www.annualreportsrabobank.com www.rabobank.com/mvo-cijfers www.rabobank.com/csr-figures
Radboud Universiteit Nijmegen	www.ru.nl/publish/pages/566471/ru_jv_2010_lr.pdf
Randstad Holding NV	http://www.randstadannualreport.com/downloads/cDU599_downloads.aspx
Reed Elsevier	http://www.reed-elsevier.com/corporateresponsibility/crreport/Pages/Home.aspx
Refresco Holding BV	http://www.refresco.com/en/Home/financials/annual-reports
Ricoh International B.V.	http://www.ricoh.nl/over-ricoh/maatschappelijk_verantwoord_ondernemen/duurzaamheidsverslag/index.xhtml
Rijksuniversiteit Groningen	http://www.rug.nl/corporate/universiteit/feitenEnCijfers/jaarverslagen/RUGjaarverslag2009
Roto Smeets Group NV	http://www.rotosmeetsgroup.nl/alg/Downloadenofaanvragen.asp http://www.rotosmeetsgroup.nl/alg/Newpage.asp
Royal Haskoning	http://my.page-flip.co.uk/?userpath=00000013/00012513/00054309/
Royal Wessanen nv	www.wessanen.com
Sanoma	http://www.sanomamagazines.com/index.php/sanoma/Corporate_Overview/Key_Figures http://www.sanoma.com/Materials.aspx?f=2114&cat=2&y=2010
Sara Lee International B.V.	www.saralee.com

Organisation	Web link to (Dutch) report
SBM Offshore	http://www.sbmoffshore.com/
Schiphol Group	http://www.schiphol.nl/SchipholGroup1/InvestorRelations/FinancieleInformatie/Jaarverslagen.htm
Shell International BV	www.shell.com
SHV Holdings N.V.	http://ereport.cfreport.com/shvnl/flash.html http://www.shv.nl/index.php?id=10
Siemens NV	www.siemens.com/sustainability-report www.siemens.com/annual-report
Simac Techniek N.V.	http://www.simac.com/jaarverslag2009/document.pdf
SITA Nederland	www.sita.nl
Sligro Food Group N.V.	http://www.sligrofoodgroup.nl/overons/maatschappelijkeverantwoordelijkheid/mvorapporten/documents/mvo_2010.pdf http://jaarverslag.info/annualreports/sligrofoodgroup/\$File/SLIGRO-FOODGROUP_Jaarverslag_2009_NL.pdf
Smit Internationale N.V.	http://imprima.turnpages.com/DS1/public/slot00068/
SNS REAAL NV	www.snsreaalvoverslag2009.nl http://www.snsreaal.nl/images/pdf/SNS_REAAL_Financieel_Jaarverslag_2009.pdf
Sodexo B.V.	- http://www.sodexo.com/group_en/press/home/home.asp of direct via http://interactivepublications20082009.sodexo.com/#/home - http://www.jaarverslag2009.bysodexo.nl/
Sogeti Nederland BV	http://www.sogeti.nl/Home/over_ons/jaarverslag_2009.jsp
Spyker Cars N.V.	www.spykercars.com
Stern Groep N.V.	http://imprima.turnpages.com/DS1/public/slot00065/pdf/compleet.pdf
Stichting Exploitatie Nederlandse Staatsloterij	http://ereport.cfreport.com/staatsloterij/nl2009/flash.html
Stratic	http://www.stratic.nl/Maatschappelijkeparagraaf2009.htm#top
Swets & Zeitlinger Hold. N.V.	http://www.swetswise.com/upload/14829866_672_1284988609849-RSZ-AR09-text-dividers-NL-aw2-LR.pdf
TBI Holdings	http://www.tbi.nl/single.asp?pageId=188&ref=&
Technische Universiteit Delft	http://www.tudelft.nl/live/pagina.jsp?id=90739016-6472-46f4-8dc6-893d7699245f&lang=nl
Technische Universiteit Eindhoven	http://w3.tue.nl/nl/de_universiteit/publicaties/gelegenheidsuitgaven/jaarverslagen/
Teijin Aramid BV	http://www.teijinaramid.com/smartsite.dws?id=20276&lng=NL http://www.teijinaramid.com/smartsite.dws?id=20276&lng=ENG
Tele2 Netherlands Holding N.V.	http://se.tele2.nl/zakelijk/zakelijk_media/media/Jaarverslag2009_Tele2_omslag.pdf
Teleplan International NV	http://www.teleplan.com/includes/loadFile.aspx?fileID=98
TenneT TSO B.V.	http://jaarverslag.tennet.org/default.aspx
The Greenery BV	www.thegreenery.com
TKH Group N.V.	http://jaarverslag.info/annualreports/tkhgroup/\$File/TKHGROUP_Jaarverslag_2009_NL.pdf

Organisation	Web link to (Dutch) report
TMG - Telegraaf Media Groep	http://images2-telegraaf.nl/multimedia/archive/00710/TMG_Jaarcijfers_200_710747a.pdf
T-Mobile Nederland	http://www.t-mobile.nl/Corporate/media/pdf/T-Mobile_MVO_verslag_2009.pdf
TNT N.V.	http://group.tnt.com/annualreports/annualreport09/index.html
TomTom International BV	http://investors.tomtom.com/reports.cfm?year=2009
TUI Nederland	http://www.tui.nl/binaries/tuinl/duurzaam-toerisme/100310-duurzaam-toerisme-jaarverslag-0809---extern.pdf
Unibail-Rodamco SA	http://www.unibail.com/unibail-rodamco/pdf/UR_CSR09_Eng.pdf http://www.unibail.com/unibail-rodamco/pdf/UR_RA_2009_GB.pdf http://www.unibail.com/unibail-rodamco/pdf/AnnualResults2009.pdf
Unica Installatiegroep B.V.	www.unica.nl
Unilever NV	www.unilever.nl/duurzaamheid/publicaties
Unit 4 Agresso	http://www.unit4.nl/resources_global/scripts/file_download.php?INF_File_Id=2324
Universiteit Leiden	http://media.leidenuniv.nl/legacy/jaarverslag-2009-universiteit-leiden.pdf
Universiteit Twente	http://www.utwente.nl/jaarverslag/
Universiteit Utrecht	http://www.uu.nl/NL/Universiteitutrecht/Profielenmissie/Pages/default.aspx
Universiteit van Amsterdam	http://www.uva.nl/over_de_uva/publicaties/jaarverslagen.cfm/8C1ED558-8C87-46DC-9B6E6AFE3BC84E0F
Universiteit van Tilburg	www.uvt.nl
UPC Nederland	http://www.upc.nl/over-upc/carriere/sociaal-jaarverslag/ The 2008 financial statements can be requested from the Chamber of Commerce
USG People	www.usgpeople.nl
Van Drie Holding B.V.	http://www.vandriegroup.com/mvo/
Van Gansewinkel Groep	www.jaarverslagvangansewinkelgroep.nl www.annualreportvangansewinkelgroep.com
Van Lanschot Bankiers	http://www.vanlanschot.info/media/verslagen/vanlanschot_maatschappelijk_2009_nee/index.htm
Van Leeuwen Buizen Europa B.V. (van Leeuwen Buizen Groep B.V.)	http://www.vanleeuwen.com/media/73636/jaarboek%202009%20focus.pdf
Van Oord	http://www.vanoord.com/gb-en/our_company/download_centre/index.php
Vanderlande	http://www.vanderlande.nl/web/Over-Vanderlande/Financiele-zaken-2010.htm
Vastned Management B.V.	http://www.vastned.nl/Upload/Retail/VNR-09NL-DEF%20(2).pdf
vdl groep	www.vdlgroep.com
VebeGo International N.V.	http://realpages-v2.nexwork.nl/companies/vebeGo/mvo_nl/MVO_NL.pdf http://realpages-v2.nexwork.nl/companies/vebeGo/jaarverslag_nl_2010/jaarverslag_nl.pdf

Organisation	Web link to (Dutch) report
VION Foud Group	http://www.vionfood.com/831/Jaarverslag/
Vitens N.V.	www.vitens.nl
Vodafone Libertel N.V.	http://www.vodafone.nl/overvodafone/midden_in_onze_maatschappij/verantwoord_ondernemen/verslagen/
VolkerWessels	http://www.volkerwessels.com
Vos Logistics N.V.	http://www.voslogistics.com/news%20and%20information/download%20area
Vrije Universiteit	http://www.vu.nl/nl/over-de-vu/profiel-en-missie/cijfers-en-naslagwerken/naslagwerken/index.asp
Wageningen UR	http://documents.plant.wur.nl/wur/jaarverslag_2009_nl.pdf
Wavin NV	http://www.wavin.com/com/CSR_Reporting.html http://www.wavin.com/com/Finacial_Information_and_Reports.html
Wereldhave Manag. Holding B.V.	http://jaarverslag.info/annualreports/wereldhave/\$File/WERELDHAVE_AnnualReport_2009_EN.pdf
Wolters Kluwer NV	http://www.wolterskluwer.com/2009annualreport/content/lib/documents/Wolters_Kluwer_2009_Annual_Report.pdf http://www.wolterskluwer.com/2009annualreport/content/start.htm?id=89a57faf-88db-4e58-b2d8-aba43b77be54
Yara Sluiskil B.V.	www.yara.nl under sustainability report
Zeeman Groep B.V.	http://www.zeeman.com/Over-Zeeman/Onderneming/Verantwoord-ondernemen.aspx

A.6 Transparency Benchmark 2010 questionnaire

Content-oriented criteria (maximum 100 points)

The content-oriented questions relate to the content of the information provided. These criteria are used to assess the extent to which the reporting transparently discusses relevant aspects, such as the profile, strategy, governance structure, CSR results of the organisation, and the CSR reporting policy.

Profile (15 points)

The 'Profile' category contains questions concerning whether the reporting provides insight into topics such as staff size, most important products and services, the core processes of the organisation, and their influence on people, environment and society, ownership ratios, and position in the supply chain.

Question 1

Does the report outline a clear profile of the nature and size of the organisation, including any subsidiary organisations and participating interests?

No, there is no explicit description included in the report. (0 points)

Yes, the report contains a description and an explanation of at least two of the following points. (1 point)

Tick the relevant points and state where these can be found in the report:

- The legal structure of the organisation, including any group structure.
- The countries in which the organisation operates.
- The organisation's operations for each country or region, by division or by production process.
- Categories of customers and suppliers.

- The products or services the organisation supplies, as well as the brands the organisation carries, if any.

Question 2

Does the report include an explicit description of the core processes and operations of the organisation, including an explanation of the effect of the organisation's own operations on people, environment and society?

No, there is no description included in the report. (0 points)

More than one answer is possible:

Yes, the report includes a description of the core processes and operations activities, including an explanation on raw materials where applicable. (+2 points)

Yes, the report includes a description of the effect of the organisation's own operations on people, environment and society. (+2 points)

Question 2.1

In the description of the effect of the organisation's own operations on people, environment and society, is there examination of at least two aspects relevant to the sector in which the organisation operates?

Yes (+2 points)

No (+0 points)

Question 3

Does the report include a summary of the organisation's profile with quantitative information on the scope of the organisation's operations?

No, the report does not include a summary with quantitative information on the scope of the organisation's operations. (0 points)

Yes, the report does include a summary with quantitative information on at least 3 of the following points. (2 points)

Tick the relevant points and state where these can be found in the report:

- Number of employees, broken down by country or region, division, or operation.
- Quantity of products and/or services supplied, broken down by country or region, division or organisation's operation.
- Specified revenue or income data.
- Amount of the organisation's assets.
- Operating costs development.

Question 4

Does the report contain a summary of the (international) supply chain in which the organisation operates, including a description of the most important CSR issues that play a role within the chain?

This can include information on activities that take place 'upstream' (suppliers) or downstream (customers).

No, there is no explicit description included in the report. (0 points)

Yes, the report contains a description of the supply chain based on at least 3 of the following points. (2 points)

Tick the relevant points and state where these can be found in the report:

- Origin of raw materials and (semi-) finished products, broken down by country or region.
- Most important categories of suppliers.
- Most important sales markets and customer categories.
- Most important subcontractors.
- The organisation's (international) trading, financing and ownership relationships.

State which of the following points about supply chain responsibility are described in the report:

- The effect of the supply chain on people, environment and society, based on a description of specific risks. (+2 points)
- The extent to which the CSR aspects, which play a role in the supply chain in which the organisation operates, can be influenced by the organisation. (+1 point)
- The degree of (international) cooperation within the supply chain in which the organisation operates. (+1 point)
- None of the points above. (+0 points)

Strategy and policy (20 points)

The 'Strategy and Policy' category contains questions on the vision of the organisation concerning CSR and how this is supported by the highest governance body. Part of this is also supply chain responsibility, in which the organisation must provide examples including those of interventions/policy.

Question 5

Does the report provide insight into the overall strategy of the organisation?

No, the report does not include an explanation of the organisation's strategy. (0 points)

Yes, the report does include an explanation of the organisation's strategy. (2 points)

Question 5.1

The description of the strategy also examines the strategic priorities, including a time indication of the challenges, for example, in the coming 3 to 5 years.

Yes (+3 points)

No (+0 points)

Question 6

Does the report contain an explanation of the vision and strategy of the organisation concerning CSR?

No, the report does not contain an explanation of the strategy of the organisation concerning CSR. (0 points)

Yes, the report does contain an explanation of the vision and strategy concerning CSR. (2 points)

Question 6.1

Does the explanation of the CSR vision and strategy identify which specific codes of conduct are followed and to which (International) conventions and guidelines the company conforms?

Yes (+1 point)

No (+0 points)

Question 6.2

Are the strategic priorities identified in the explanation of the CSR vision and strategy?

Yes (+2 points)

No (+0 points)

Question 6.3

Does the report include a statement from the management or the board, possibly as a foreword or separate section, in which at least three of the following elements are explicitly described?

Tick the relevant points and state where these can be found in the report:

- The relevance of CSR for the organisation.
- The most relevant developments during the last reporting period.
- The most important measures and targets of the organisation concerning corporate social responsibility for the next 3 to 5 years, for example.
- Prospects concerning the most important targets and priorities regarding the financial-economic, environmental and social results of the organisation.

- Cooperation with the stakeholders regarding corporate social responsibility.

Yes (+2 points)

No (+0 points)

Question 7

Does the report include an explanation of the most important risks and opportunities for the organisation relating to developments in the field of CSR?

No, the report does not include an explanation of the most important opportunities and/or risks in the field of CSR. (0 points)

Yes, the report identifies risks and/or opportunities, with which the possible effects of these on the organisation and its stakeholders are examined. (2 points)

The report also specifically addresses how the organisation plans to deal with the risks and/or opportunities related to CSR.

Yes (+1 point)

No (+0 points)

Question 8

Does the report provide insight into the policy that the organisation implements for supply chain responsibility?

No, the report does not provide insight into the policy for supply chain responsibility. (0 points)

Yes, the report gives a general description of the policy, including the policy for suppliers, and/or customers and clients. (1 point)

Yes, the report includes a specific explanation of the policy for supply chain responsibility, in which both

environmental and social challenges of responsible supply chain management are discussed. (2 points)

Indicate whether the explanation deals with the following issues:

- Human rights and the policy-based principles and targets that the organisation adopts for these; (+1 point)
- Bribery and corruption and the policy-based principles and targets that the organisation adopts for this; (+1 point)
- The scope of the policy concerning suppliers, by making clear the extent to which demands are made of indirect suppliers. (+1 point)
- The explanation does not address the issues identified above. (+0 points)

Governance structure and management approach (25 points)

The 'Governance structure and management approach' category contains questions on whether the reporting provides insight into the governance structure and the management and control for CSR. Attention is paid to issues including the distribution and nature of tasks and responsibilities and the structure of reward systems in relation to CSR performance.

Question 9

Does the report include a description of the management of the organisation, including an explanation of the background and management duties of directors?

No, the report does not include an explanation of the organisation's management. (0 points)

Yes, the names of the members of the Management Board, and of the Supervisory Board if applicable, are listed without any further explanation. (1 point)

Yes, the names of the members of the Management Board, and of the Supervisory Board if applicable, are listed with an explanation on at least 3 of the following points. (2 points)

Tick the relevant points and state where these can be found in the report:

- Tasks and responsibilities of the directors
- Board appointment periods
- Backgrounds of the directors
- Other directorships of directors

Question 10

Does the report provide insight into the organisation's structure?

No, the report provides no information on the structure of the organisation. (0 points)

More than one answer is possible:

Yes, the report includes a description of the organisation's structure at the level of the key decentralised organisational units; divisions, business units, or countries. (+1 point)

Yes, the report contains a schematic representation of the organisation's structure (organisation chart). (+1 point)

Question 11

Does the report contain an explanation of the tasks and responsibilities in the organisation with respect to CSR?

No, the report does not contain an explanation of the tasks and responsibilities within the organisation with respect to CSR. (0 points)

Yes, an explanation is provided of the management structure with respect to CSR. (1 point)

Indicate whether the explanation of the management structure with respect to CSR deals with the following points:

- The responsibility and involvement of the highest governance body in the organisation's strategy and results in the field of CSR. (+1 point)
- The responsibility and involvement of supervisors, e.g. Supervisory Board or a special

committee set up for this, in the organisation's strategy and results in the field of CSR. (+1 point)

- The explanation does not address the issues identified above. (+0 points)

Question 12

Does the report provide insight into how CSR results are taken into account in the setting of directors' remuneration?

No, the report does not provide insight into how CSR results are taken into account in the setting of directors' remuneration. (0 points)

Yes, the report does provide insight into how CSR results are taken into account in the setting of directors' remuneration. (2 points)

The explanation clarifies, in quantitative terms, the proportion of total remuneration that depends on CSR results:

Yes (+1 point)

No (+0 points)

Question 13

Does the report explain how the involvement of interested parties or stakeholders in CSR is embedded in the organisation?

No, the report does not explain how the involvement of stakeholders in CSR is embedded in the organisation. (0 points)

Yes, the report shows how the organisation has structurally arranged the involvement of stakeholders in CSR. (2 points)

Question 13.1

Does the report also include comments from stakeholders themselves?

Yes (+1 point)

No (+0 points)

Question 14

Does the report contain a description of the process of management and control for CSR?

No, the report does not contain a description of the process of management and control for CSR. (0 points)

Yes, the report does contain a description of the process of management and control for CSR. This is in terms of the setting of targets, organising prerequisites, including making resources available, implementing selected measures, evaluating results achieved, and any adjustment of targets necessary. (2 points)

Question 14.1

In the description of the process of management and control for CSR, are there explanations of at least 3 of the following points?

Tick the relevant points, at least 3, and state where these can be found in the report (+1 point):

- Process for determining strategy
- Information on risk management
- Information on the analysis of economic, environmental, and social aspects of the operations
- Compliance with laws and regulations
- Design of management systems
- Conducting of (internal) audits and other monitoring activities, including certification of management systems, for example
- Appraisal and remuneration systems
- Feedback and evaluation systems, including policy evaluations

Question 14.2

Does the report explicitly explain how external stakeholders can submit any complaints and how the organisation handles complaints?

Yes (+2 points)

No (+0 points)

Question 15

Does the report contain a description of the organisation's activities in the area of supply chain responsibility, as well as the process of management and control with respect to the supply chain?

No, the report does not contain a description of the organisation's activities in the area of supply chain responsibility and the process of management and control with respect to the supply chain. (0 points)

Yes, the report contains a description of the organisation's activities in the context of supply chain responsibility, including an explanation of the embedding of social considerations in the procurement process and/or client acceptance process.

(1 point)

Yes, the report contains a description of organisational activities in the context of supply chain responsibility, including an explanation of the process of management and control with respect to the supply chain. This is in terms of: the setting of targets, organising prerequisites, including making resources available, implementing selected measures, evaluating results achieved, and any adjustment of targets necessary. (2 points)

Question 15.1

Does the report contain explicit explanations of at least 3 of the following points?

Tick the relevant points, at least 3, and state where these can be found in the report:

- Information about the process to enable identification of individual suppliers with an increased risk.
- Information on the analysis of economic, environmental, and social aspects in the supply chain.
- Monitoring and compliance with internal and external regulations.
- Stimulation of standards for management systems in the supply chain.
- Conducting of audits and other monitoring activities in the supply chain.
- Complaint handling.

Yes (+2 points)

No (+0 points)

Question 15.2

Does the report provide an explicit explanation of how the organisation deals with suppliers who do not comply with internal or external codes, and the circumstances under which the organisation would break the relationship with the supplier?

Yes (+1 point)

No (+0 points)

Question 15.3

Does the report provide an explanation of how the organisation participates in partnerships within the sector aimed at responsible supply chain management?

Yes (+1 point)

No (+0 points)

Question 15.4

Does the report provide an explanation of the forms of external control of responsible supply chain management in which the organisation is involved, e.g. participation in initiatives aimed at seals of approval?

Yes (+1 point)

No (+0 points)

Results (30 points)

The 'results' category contains questions on the extent to which the reporting is transparent on the economic, environmental and social results of the operations.

Question 16

Does the report include an explanation of the social results achieved, including an analysis of the differences between results achieved and targets set previously?

No, the report does not include an explanation of the social results achieved, including an analysis of the differences between results achieved and targets set previously. (0 points)

Yes, the report examines the social result achieved. (1 point)

You have indicated that the report examines social results achieved. These results relate to ...

- at least two social aspects that are particularly relevant to the organisation and/or sector in which the organisation operates. (+2 points)
- at least four social aspects that are particularly relevant to the organisation and/or sector in which the organisation operates. (+4 points)
- at least five social aspects that are particularly relevant to the organisation and/or sector in which the organisation operates. In addition, these results are explained in the context of previously stated targets and measures by

the management pursuant to these targets. (+5 points)

Question 17

To what extent does the report provide insight into the financial and non-financial economic results of the organisation?

No, the report does not provide any explanation of the financial and non-financial economic results of the organisation. (0 points)

Yes, the report contains an explanation of the financial economic results of the organisation using traditional financial indicators. (+1 point)

The report contains a general explanation of at least three of the following non-financial economic aspects of the operations.

Tick the relevant points, at least 3, and state where these can be found in the report:

- Innovation, including partnerships
- Accommodation policy, including the effect on job opportunities
- Effect on the labour market, local sourcing
- The prevention of bribery and corruption
- Fair competition and pricing
- Sharing knowledge via research and development
- Socio-economic aspects of investments, products and services
- The effects of investments and divestments, including acquisitions and disposals of organisational entities

Yes (+1 point)

No (+0 points)

The report includes quantitative indicators of at least 3 of the following non-financial economic aspects.

Tick the relevant points, at least 3, and state where these can be found in the report:

- Innovation, including partnerships
- Accommodation policy, including the effect on job opportunities
- Effect on the labour market, local sourcing
- The prevention of bribery and corruption
- Fair competition and pricing
- Sharing knowledge via research and development
- Socio-economic aspects of investments, products and services
- The effects of investments and divestments, including acquisitions and disposals of organisational entities

Yes (+1 point)

No (+0 points)

Question 18

Does the report contain economic targets for the operations for the coming period?

No, the report does not contain any mention of economic targets. (0 points)

Yes, the report contains a general description of at least one financial and one non-financial target. (1 point)

Yes, the report contains a general description of at least one financial and one non-financial quantitative performance target, including a specific time frame. (2 points)

Question 19

Does the report use quantitative performance indicators to provide insight into the environmental aspects of the operations?

No, the report does not contain any quantitative environmental indicators. (0 points)

Yes, the report contains at least 2 quantitative environmental indicators from at least 1 of the following categories. (2 points)

Yes, the report contains at least 4 quantitative environmental indicators from at least 2 of the following categories. (3 points)

Yes, the report contains at least 6 quantitative environmental indicators from at least 3 of the following categories. (4 points)

Tick the relevant category or categories and state where these can be found in the report:

- Energy, materials and water use.
- Discharges, including accidents and occasional spillages.
- Emissions, particularly regarding greenhouse gases and ozone-depleting gases.
- Waste, and information on reuse and recycling.

Question 20

Does the report provide an explanation of the policy that the organisation pursues with respect to environmental aspects of operations?

No, the report does not contain an explanation of the organisation's environmental policy. (0 points)

Yes, the report does contain an explanation of the organisation's environmental policy. (1 point)

Does the report contain an explicit explanation for any changes or enforcement of the organisation's environmental policy during the last reporting period?

Yes (+1 point)

No (0 points)

Question 21

Does the report contain targets on the environmental aspects of the operations for the coming period?

No, the report does not contain any specific environmental targets. (0 points)

Yes, the report contains a description of at least 2 environmental targets. (1 point)

Yes, the report contains a specific description of at least two quantitative environmental performance targets, including a specific time frame. (2 points)

Question 22

Does the report use quantitative performance indicators to provide insight into the national and international social aspects of the operations?

No, the report does not contain any quantitative indicators on socially related aspects of the operations. (0 points)

Yes, the report contains at least 2 quantitative social indicators from at least 1 of the following categories. (2 points)

Yes, the report contains at least 4 quantitative social indicators from at least 2 of the following categories. (3 points)

Yes, the report contains at least 6 quantitative social indicators from at least 3 of the following categories. (4 points)

Tick the relevant category or categories and state where these can be found in the report:

- Employment terms and conditions, including job opportunities, social security, pay, and emoluments.
- Working conditions, including aspects such as health and safety, injuries and occupational

diseases, education and training, diversity, and development opportunities.

- The guaranteeing of human rights, fundamental principles and rights at work, respect for local communities and indigenous peoples.
- Product responsibility, including aspects such as safety, fair trade, animal welfare, food safety, and genetic modification.

Question 23

Does the report provide an explanation of the policy that the organisation pursues with respect to social aspects of operations?

No, the report does not contain an explanation of the organisation's social policy. (0 points)

Yes, the report does contain an explanation of the organisation's social policy. (1 point)

Does the report contain an explicit explanation for any changes or enforcement of the organisation's social policy during the last reporting period?

Yes (+1 point)

No (0 points)

Question 24

Does the report contain targets on the social aspects of the operations for the coming period?

No, the report does not contain any specific social targets. (0 points)

Yes, the report contains a description of at least 2 social targets. (1 point)

Yes, the report contains a specific description of at least two quantitative performance targets, including a specific time frame. (2 points)

Question 25

Does the report provide insight into the organisation's activities involving commitment to the community?

No, the report does not include an explicit explanation that illustrates the organisation's commitment to the community. (0 points)

Yes, the report does include an explanation that illustrates the organisation's commitment to the community, with specific examples/cases. (1 point)

Yes, the report does explain the activities that illustrate the commitment to the community, including quantitative substantiation. (2 points)

Question 26

Does the report contain an explanation of the organisation's policy concerning social involvement?

No, the report does not contain an explanation of the policy concerning social involvement. (0 points)

Yes, the report contains an explanation of the policy, including at least two of the following types of social involvement. (1 point)

Tick the relevant points, at least 2, and state where these can be found in the report:

- Voluntary work.
- Pro bono services or the provision of free products.
- Specific social projects, focusing on education, culture, technology, welfare, health, or other issues, to which the organisation has committed itself for a longer period.
- Social sponsoring.

CSR reporting policy (10 points)

The 'CSR reporting policy' category contains questions on whether the reporting provides insight into the reporting policy, the reporting process, the scope and demarcation that are the principles for the reporting itself.

Question 27

Does the report contain an explicit explanation of the underlying reporting policy and reporting process for CSR reporting?

No, the report does not contain any explicit explanation of the underlying reporting policy and reporting process. (0 points)

Yes, the reporting policy and reporting process are explained on the basis of at least 3 of the following aspects. (2 points)

Yes, the reporting policy and reporting process are explained on the basis of at least 6 of the following aspects. (3 points)

- Tick the relevant aspects and state where these can be found in the report:
- The report's target group.
- Reporting standards or guidelines used, e.g. GRI and RJ 400.
- The selection of the most important performance indicators.
- The policy for obtaining the basic data.
- Definitions used.
- Methods for measuring, estimating and calculating.
- Inherent limitations due to the methods of measuring, estimating and calculating.
- The effect of changes in definitions and measurement methods.
- The reporting process, including the method of consolidating data.
- The assumptions underlying the data.

Question 28

Does the explanation of the reporting policy contain information on the scope of reporting, indicating which parts of the organisation the reporting concerns?

No, the explanation of the reporting policy does not include which parts of the organisation the reporting concerns. (0 points)

Yes, the explanation of the reporting policy does include which parts of the organisation the reporting concerns. (2 points)

Does the explanation of the scope specifically indicate what choices the organisation has made in its reporting policy with respect to its subsidiaries, participating interests, mergers, acquisitions, disposal of organisational entities, outsourcing, etc.?

Yes (+1 point)

No (+0 points)

Question 29

Does the explanation of the reporting policy substantiate choices concerning supply chain information and the period being reported?

No, the explanation of the reporting policy does not substantiate choices concerning supply chain information and the period being reported. (0 points)

More than one answer is possible:

Yes, the explanation of the reporting policy does substantiate choices concerning the period being reported? (+1 point)

Yes, the explanation of the reporting policy does substantiate choices concerning supply chain information. (+1 point)

Does the explanation explicitly clarify what choices the organisation made in its reporting policy regarding reporting on subcontractors, suppliers and/or other indirect effects.

Yes (+1 point)

No (+0 points)

Question 30

Does the explanation of the reporting policy include information on whether or not the CSR reporting is to be verified by an independent specialised party?

No, the explanation of the reporting policy does not include information on whether or not the CSR reporting is to be verified by an independent specialised party. (0 points)

Yes, the explanation of the reporting policy does include information on at least 1 of the following points. (1 point)

Tick the relevant points and state where these can be found in the report:

- Reasons for whether or not to opt for independent verification.
- The choice of an independent specialist party.
- The scope and depth of the independent verification process.

Quality-oriented criteria (maximum 100 points)

In this 'quality-oriented criteria' section, the reporting is reviewed for relevance, clarity, involvement of stakeholders and the contextual consistency.

Relevance (20 points)

The 'Relevance' category examines the question of the extent to which the reporting addresses CSR issues and dilemmas, which are actually considered as relevant by stakeholders. Or, does the report meet the information needs of the intended users?

Question 31

Does the report contain material organisation-specific and/or sector-specific issues concerning corporate social responsibility?

The report examines less than 3 organisation-specific or sector-specific aspects of material significance. (0 points)

The report examines at least 3 organisation-specific or sector-specific aspects of material significance. (4 points)

The report examines at least 4 organisation-specific or sector-specific aspects of material significance. (5 points)

The report examines at least 6 organisation-specific or sector-specific aspects of material significance. (6 points)

Question 32

To what extent is the CSR information published in good time?

The CSR information is publicly available no earlier than six months after the end of the reporting period. (-2 points)

The CSR information is publicly available no earlier between four and six months after the end of the reporting period. (0 points)

The CSR information is publicly available no later than four months after the end of the reporting period. (+2 points)

The CSR information is published simultaneously, or integrated with the financial reporting.

Yes (+2 point)

No (+0 points)

Question 33

Is the CSR information arranged in such a way that users are able to compare the position, development and performance of the organisation over time?

No, the CSR information does not include any comparative figures from previous reporting periods. (0 points)

Yes, the CSR information includes at least four indicators, including comparative figures from one or more reporting periods. (4 points)

Question 34

Does the report provide insight into any social dilemmas with which the organisation is or has been faced?

No, the report does not contain any detailed social dilemmas with which the organisation is or has been faced. (0 points)

Yes, the report contains at least two elaborated practical descriptions, cases, which include what the organisation's vision is regarding relevant social dilemmas. (3 points)

Do the two practical descriptions show what conflicting stakeholder interests play a role in these social dilemmas?

Yes (+1.6 points)

No (+0 points)

Do the two practical descriptions show that the organisation has involved stakeholders to determine how the organisation should deal with these social dilemmas?

Yes (+1.4 points)

No (+0 points)

Clarity (20 points)

The 'Clarity' category includes questions on the understandability, transparency, and accessibility of the (CSR) report. The information in the report must be understandable by the reader to prevent misinterpretation. This means that the method of presentation should be aligned to the knowledge and experience of the users. A good design, a systematic classification of subjects, clear language, and explanation of unfamiliar terms increase the understandability.

Question 35

Does the report include references to clarify the mutual relationship between different reports or elements of external reports?

No, the report does not include references to clarify the mutual relationship between different reports or elements of external reports. (0 points)

Yes, there are references between different reports or elements of external reports. (4 points)

Question 36

Does the report contain a summary of the key results in economic, environmental and social fields during the reporting period?

No, the report does not contain a summary of the key results in economic, environmental and social fields during the reporting period. (0 points)

Yes, the report does contain a summary of the key results in economic, environmental and social fields during the reporting period. (4 points)

Does the summary contain an overview with key figures for both economic and environmental and social aspects of the operations?

Yes (+2 points)

No (+0 points)

Question 37

Does the report contain a glossary and an index?

No, the report does not contain any glossary and index. (0 points)

Yes, the report contains a glossary and/or index with information about CSR issues and indicators. (2 points)

Does the glossary contain the definitions of the most important CSR indicators?

Yes (+2 points)

No (+0 points)

Does the index contain page or section references for each relevant CSR topic or indicator?

Yes (+2 points)

No (+0 points)

Question 38

Is the report accessible and easy to find?

The report is more than 3 mouse clicks away from the homepage. (0 points)

The website is arranged so that the CSR information is no more than 3 mouse clicks from the homepage. (4 points)

Reliability (20 points)

This category concerns 'Reliability'. Reporting has the characteristic of reliability if it provides an accurate, complete and balanced picture of the actual situation. This category examines how the report and its contents are verified by an independent external party. Verifications can be conducted by subject matter specialists such as accountants, CSR civil society, sector specialists, and stakeholder panels.

Question 39

Does the report contain an opinion from subject matter specialists on the adequacy of the CSR reporting and the results of the organisation in the areas of people, environment and society?

No, the report does not contain an opinion from subject matter specialists. (0 points)

Yes, the report does contain an opinion from subject matter specialists. (8 points)

Question 40

Does the report contain a report from an independent specialist party that has verified the content of the CSR reporting, and has publicly issued an opinion on the reliability of the information presented?

No, the report does not contain a report from an independent specialist party. (0 points)

Yes, the report does contain a report from an independent specialist party with a conclusion about the reliability of the information. (4 points)

Question 40.1

Does the report from the independent specialist party provide insight into all the following points?

- Subject of the independent verification
- The scope of the verification process
- Purpose of the independent verification
- The test criteria used, such as GRI, RJ 400
- The standard(s) used, such as COS3410N, AA1000AS, ISAE3000
- The nature of the work carried out
- The most important conclusions

Yes (+2 points)

No (+0 points)

Question 40.2

Does the verification report show that the verification process did not include all the material elements of CSR reporting?

Yes (-1 point)

No (+0 points)

Question 40.3

Does the conclusion in the verification report show that, for (part of) the information reported, the reliability could not be established.

Yes (-2 points)

No (+0 points)

Question 41

What type of report was issued by the independent specialist party with the CSR reporting?

No report is included or it is not clear what level of assurance the verification report provides. (0 points)

The verification report provides a limited level of assurance. (2 points)

Does the verification report contain a limited level of assurance for part of the CSR reporting information.

Yes (-1 points)

No (+0 points)

The verification report contain a limited level of assurance for part of the CSR reporting information and a reasonable level of assurance for the rest of the CSR reporting information. (4 points)

Does the verification report contain a reasonable level of assurance for only a very limited part of the CSR reporting information.

Yes (-1 points)

No (+0 points)

The verification report contains a reasonable level of assurance for at least the most relevant part of the report. (6 points)

Involvement of stakeholders (20 points):

The 'Involvement of stakeholders' category contains questions related to the policy of the organisation with respect to stakeholder involvement and how this has been explained in the report. Questions concern information including how stakeholders are selected, how the dialogue is started, and what the effect of the dialogue has been.

Question 42

Does the report identify the parties considered as most important interest parties/stakeholders?

No, the report does not identify any major stakeholders. (0 points)

Yes, the report identifies at least three organisations or groups explicitly considered as stakeholders. (1 points)

Question 43

Does the report explain how the organisation ensures the involvement of stakeholders?

No, the report does not contain an explanation of how the organisation ensures the involvement of stakeholders. (0 points)

More than one answer is possible:

Yes, the report contains an explanation of how stakeholders are identified and selected. (+2 points)

Yes, the report contains an explanation of how a dialogue is conducted with relevant stakeholders. (+2 points)

Yes, the report contains an explanation of the results of the dialogue with relevant stakeholders. (+2 points)

Yes, the report contains an explanation of how the organisation uses results of the dialogue with relevant stakeholders, and what effect this has had on the organisation's policy and operations. (+2 points)

Question 44

Does the report's content and structure show how account is taken of the information needs of interested parties /stakeholders?

No, the report does not describe how it is attempted to match the CSR reporting to the information needs of stakeholders. (0 points)

Yes, this is clear from a general explanation in the report. (3 points)

Yes, this is clear from a specific explanation in the report, which states the issues that are materially significant for which stakeholders The report offers specific information on how choices in shaping social policies are adapted to the information needs of stakeholders with respect to at least two of the items below., and how determining this has influenced the content of the reporting. (4 points)

Does the report provide a specific explanation of how choices in shaping CSR reporting are aligned to the information needs of stakeholders with respect to at least 2 of the following points.

Tick the relevant points and state where these can be found in the report:

- The scope of (CSR) reporting.
- The demarcation of (CSR) reporting.
- The selection of material topics.
- The suitability of indicators and targets.
- The application of independent verification.

Yes (+2 points)

No (+0 points)

Question 45

Does the report clearly show the involvement of interested parties/stakeholders in specific CSR aspects of operations?

No, the report does not refer to the involvement of stakeholders in specific CSR aspects of operations. (0 points)

More than one answer is possible:

Yes, the report refers to a dialogue with stakeholders on CSR issues relevant to the organisation. (+1 points)

Yes, the report refers to a dialogue with stakeholders on the organisation's role in the supply chain. (+1 points)

Yes, the report refers to a dialogue with stakeholders on at least three organisation-specific or sector-specific issues. (+0.6 points)

Question 46

Does the organisation express a view on relevant CSR themes in the CSR reporting?

No, the report contains no view on relevant CSR themes. (0 points)

Yes, the reporting includes information, e.g. on the basis of cases, which are focused on creating awareness and understanding among stakeholders concerning relevant CSR themes. (1 point)

Question 47

Does the report contain any contact information?

No, the report does not contain any contact information. (0 points)

Yes, the report contains contact information. (0.4 points)

Question 47.1

Is the reader invited to submit a reaction and is he or she offered specific opportunities for submitting this reaction?

Yes (+1 points)

No (+0 points)

Contextual consistency (20 points)

The 'Contextual consistency' category contains questions on the extent to which performance of the organisation in the field of CSR is placed in a broader perspective. Questions include information on the business strategic context, trends and developments in the sector, geographical context, etc.

Question 48

Does the report contain an explanation of the organisation's policy concerning CSR in the broader context of sustainable development?

No, the report does not contain an explanation of the organisation's policy concerning CSR in the broader context of sustainable development. (0 points)

More than one answer is possible:

Yes, the report contains an explanation of the effect of economic conditions on the CSR policy implemented. (+2 points)

Yes, the report contains an explanation of the effect of developments in the sector on the CSR policy implemented. (+2 points)

Yes, the report contains an explanation of the effect of developments in the supply chain on the CSR policy implemented. (+2 points)

Question 49

Does the report show how the chosen strategy on CSR relates to the overall organisational strategy?

No, the report does not contain any explanation of the relationship between the overall organisational strategy and the chosen strategy on CSR. (0 points)

Yes, the report contains a general explanation of the relationship between organisational strategy and the strategic priorities and targets with respect to CSR. (2 points)

Yes, the report contains a specific explanation of the relationship between the overall organisational strategy and the strategic priorities and targets with respect to CSR in the context of at least two of the following points. (4 points)

Tick the relevant points and state where these can be found in the report:

- Expectations concerning the own organisation.
- Developments in the sector.
- Developments in the supply chain in which the organisation operates.

Question 50

Does the report link the CSR results obtained linked with relevant internal and external developments?

No, the report does not link the CSR results obtained linked with relevant internal and external developments. (0 points)

More than one answer is possible:

Yes, the report contains an explanation of the effect of changes in the organisation, the production processes and/or products and services on the CSR results achieved. (+2 points)

Yes, the report contains an explanation of the improvement/deterioration in the economic performance of the organisation during the last reporting period, compared with developments at global, regional, or local level. (+2 points)

Yes, the report contains an explanation of the improvement/deterioration in the environmental performance of the organisation during the last reporting period, compared with developments at global, regional or local level. (+2 points)

Yes, the report contains an explanation of the improvement/deterioration in the organisation's performance in social areas during the last

reporting period, compared with developments at global, regional or local level. (+2 points)

Yes, the report places the achieved CSR results of the organisation in the context of external information published, including ratings, benchmarking, trend analyses, best practices. (+2 points)

Voluntary questions

This section consists of theme questions concerning 'Integrated reporting' and 'Diversity'. The purpose of the questions is obtain insight into the developments in the areas of Integrated Reporting and Diversity, and sharing and presenting the results of this during the Transparency Benchmark prize-giving.

The answers to these questions do not count towards the official score in the Transparency Benchmark. You can thus feel free to choose whether or not to fill in these theme questions.

Question 1

To what extent is the CSR reporting integrated with financial reporting?

The CSR reporting is not integrated with the financial reporting. The reporting is separate.

The CSR and financial reporting information is combined but actually presented in separate sections in the annual report.

CSR and financial reporting information is (mainly) interwoven in the annual report.

Question 2

Is your organisation considering further opportunities for integrating CSR and financial reporting in the next three years?

No, the organisation will (continue) reporting separately in the next three years.

Yes, the organisation is considering further integrated reporting in the next three years.

Yes, the organisation will do more integrated reporting in the next three years.

Question 3

Do you foresee or perceive certain limitations in the integrating of financial and CSR reporting?

More than one answer is possible:

No, the organisation does not foresee and/or perceive and limitations.

Yes, legal requirements concerning financial reporting.

Yes, the adequacy of the organisation's internal reporting systems.

Yes, reaching the right target groups via the annual report.

Yes, other, specifically

Question 4

Does the reporting include targets concerning diversity?

More than one answer is possible:

No, the report contains no targets relating to diversity.

Yes, the report contains qualitative targets concerning diversity.

Yes, the report contains quantitative targets concerning diversity.

Question 5

Does the reporting contain a description of measures the organisation has taken to encourage diversity?

Yes, more specific information about diversity will be included in the next three years.

No, the report contains no description of measures that the organisation has taken to promote diversity.

Yes, the report contains a description of measures that the organisation has taken to promote diversity.

Tick the measures that are applicable:

- Measures for women.
- Measures for bi-cultural people.
- Measures for homosexuals.
- Measures for disabled people.
- Measures for elderly people.
- Measures for other minority groups.

Question 6

Does the report contain elaborated dilemmas relating to diversity?

No, the report does not contain any elaborated dilemmas relating to diversity.

Yes, the report contains practical descriptions in which dilemmas relating to diversity are explained.

Question 7

Are you considering including more specific information in the CSR reporting concerning the diversity policy, the targets, measures, and issues, in the next three years?

No, no more specific information about diversity will be included in the next three years.

Yes, the organisation is considering including more specific information on diversity in the next three years.

CRITERIA FOR THE REVIEW BY A PANEL OF EXPERTS

Relevance (± 15%)

Materiality: In the CSR reporting, the organisation provides information on all subjects that in the nature and materiality are relevant to the organisation, its sector and the supply chain in which it operates. The organisation pays attention to currently relevant CSR issues.

Design: The informative nature of the reporting dominates relative to the promotional function. Photos, interviews, insets, etc. do not dominate the text and provide added value.

Alignment of the scope to the information needs of users: The organisation has made the right choices regarding the selection of subjects to report, so that the CSR reporting is relevant for users but does not result in an information overload.

Alignment of the demarcation to the information needs of users: The organisation has made the right choices regarding the demarcation in the supply chain, such that reporting information is also included on activities in the supply chain for which users, in particular, could have a need.

Comparability: The CSR reporting is designed to enable users to compare the position, development and results of the organisation over time and with other organisations.

Clarity (± 15%)

Understandability: The information and the manner of presentation is properly aligned to the knowledge and experience of the intended users.

Understandability: The organisation reports in a clear way by choosing a good design, limited scope, clear language, and explaining potentially unfamiliar terms in the reporting.

Transparency: The information in the CSR reporting is presented transparently and in the right context. For graphical presentation of CSR information, a clear and understandable format is selected and an explanation of the conclusion must always be able to be seen from the graphic.

Accessibility: The data and information in the CSR reporting are reasonably accessible to all relevant stakeholders, including those with special requirements for accessibility, such as people with disabilities or who speak a different language.

Reliability (± 15%)

Accuracy: The information in the CSR reporting is free from material errors and is presented in the right context.

Completeness: All information that is necessary for obtaining a good picture is included, within the limits that are formed by what is relevant, taking into account the cost of acquiring this information.

Balance: Well balanced information is provided about both the positive and negative events.

Suitability: The picture outlined by the information in the CSR reporting is representative of the actual situation in the organisation. The indicators used for the reporting on some topics are suitable for providing a picture of the reality.

Impartiality: The information in the CSR reporting is impartial, i.e. free from bias in the sense of fair and unbiased.

Prudence: The preparation of CSR reporting demands that prudence is exercised in the reporting of uncertainties such that information concerning economic, environmental and social care and management, and the achieved economic, environmental and social performance is not presented too optimistically.

Involvement of stakeholders (± 15%)

Suitability of information: When setting up the CSR reporting, the organisation should have been guided by the information needs of stakeholders. The involvement of stakeholders is demonstrated by the manner in which stakeholders are identified, how and when their involvement was achieved, and how this involvement has had an effect on the content of the report, and on the policies and operations of the organisation.

Daring: The organisation is prepared to expose its vulnerability by not avoiding sensitive issues in its CSR reporting and thus openly and honestly providing insight into the possible conflicts of interest that may play a role in the issues.

Focus on stakeholders: With its CSR reporting, the organisation makes a contribution to the debate about relevant issues by expressing a view and/or making stakeholders aware of certain CSR effects.

Contextual consistency (± 15%)

The information in the CSR annual reporting is shown in the broader context of sustainable development at local, regional or global level.

The CSR reporting shows how the selected strategy of the organisation on CSR issues of business practice relate to the business strategy.

The explanations on the performance of the organisation provide insight into trends and developments within the sector and within the supply chain in which the organisation operates.

A.7 Panel of experts Transparency Benchmark and jury The Crystal

Panel of experts Transparency Benchmark 2010

Mrs. Nancy Kamp-Roelands (chair)

Mr. Huib Klamer

Mrs. Gemma Crijns

Mrs. Marleen Janssen Groesbeek

Mr. André Nijhof

Mrs. Teresa Fogelberg

Mr. Maurits Groen

Mr. Willem Lageweg

Mr. Ernst van Weperen

jury The Crystal 2010

Mrs. Bibi de Vries (chair)

H.R.H Prince Carlos de Bourbon de Parme

Mr. Leen Paape

