

CSR

CSR RISK CHECK

RESULTS

Products

- Transport and storage (incl. mail and deliverers)

Countries

- No countries selected

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1. INTRODUCTION

Here you will find a risk analysis of the CSR Risk Check based on your selected products and/or countries. The analysis provides insights into potential social and environmental risks in your value chain.

- The risks are in random order
- The risks are divided into four themes: Fair business practices, Human rights & ethics, Labour rights, environment
- In the risks analysis you will also find recommendations on how to mitigate the various risks
- We are constantly working on updating the database. However, it is possible that risks information is not yet available for certain categories, even though risks may occur.
- The number of risks is not intended to prioritize nor does it indicate severity. We recommend conducting thorough research to fully identify risks in your supply chain, including engaging with your suppliers.

2. IMPORTANT TO CONSIDER

ASSESS CSR RISKS IN SERVICE SECTOR PURCHASES

In the service sector, the impact can mainly be made by paying attention to what the company buys. This can be very broad and include laptops and phones, but also desks, coffee, food, transport equipment and machines, etc.

ASSESS THE HUMAN RIGHTS RISKS IN THE SERVICE SECTOR

In the service sector, impact can be made by paying attention to how your service relates to human rights. Try to recognise the negative impact on human rights and tailor your service or advice to prevent or mitigate these impacts. Advisors can be seen as critical intermediaries who can use their influence to improve their clients' human rights records.

3. RISK ANALYSIS

(5 Risks)

FAIR BUSINESS PRACTICES

TAXATION

Advice

GENERAL : General

Make use of the OECD Transfer Pricing Guidelines for the correct implementation of the transfer price conform the Arm's Length principle.

Use the following six guiding principles formulated by VBDO and Oikos to draw up a responsible tax policy.

1. Define and communicate a clear strategy;
2. Tax must be aligned with the business and is not a profit center by itself;
3. Respect the spirit of the law. Tax compliant behavior is the norm;
4. Know and manage tax risks;
5. Monitor and test tax controls;
6. Provide tax assurance.

Finally, join the Fair Tax mark. This mark shows that you are open and transparent about your tax policy and payments and that you are paying the right amount of taxes at the right time in the right place.

Source(s) :

- [OECD, OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, 2022](#)
- [Fair Tax, 2014](#)

CORRUPTION

Advice

GENERAL : General

Involvement in corrupt practices is punishable under Dutch and German law, even if the activities occurred abroad. Follow the recommendations of the OECD guidelines (chapter 7) to avoid corruption.

In addition, you can do the following:

- Use the ICC's Whistleblowing Guidelines to establish and implement an internal whistleblowing program;
- Include the ICC Anti-Corruption Clause in contracts and agreements;
- Make use of the Anti-Corruption Toolkits for Business collected by Transparency International;
- Consult The Compliance Portal for guidelines, country profiles and tools such as compliance systems.

Public-private partnerships (PPPs) are increasingly being used by governments to provide public services in partnership with the private sector. The PPP Knowledge Lab provides the most relevant examples, references and resources for the main PPP topics. Key figures and resources per country and sector are also available.

Source(s) :

- [World Economic Forum, Partnering against corruption initiative \(PACI\), 2023](#)
- [ICCWBO, Whistleblowing Guidelines, 2022](#)
- [GAN Integrity, The Compliance Portal, 2023](#)
- [Public-Private Partnership Legal Resource Center, PPP Knowledge Lab, 2023](#)
- [OECD, OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, 2023](#)
- [Ministerie van Buitenlandse Zaken, Volledige tekst OESO-richtlijnen \(2023 update\), 2024](#)

MARKET DISTORTION & COMPETITION

Advice

GENERAL : General

Refrain from practices that restrict competition, such as fixed pricing agreements, open tender arrangements, or division of markets, customers, suppliers, geographical zones or activities. You disrupt the market by introducing low-cost or subsidised products. Selling products significantly below market price is known as 'dumping'. For more information, please visit the [website of WTO](#).

In addition, cooperate with [local competition authorities](#) and make your staff aware of all applicable competition regulations.

The International Competition Network has five [Working Groups](#) in which both national agencies and non-government advisors working on recommendations for better cooperation.

Source(s) :

- [OECD, OECD guidelines for multinational enterprises: Competition, 2014](#)
- [International Competition Network \(ICN\), About, 2021](#)

HUMAN RIGHTS & ETHICS

GOVERNMENT INFLUENCE

Advice

GENERAL : General

Prevent or minimize involvement in and support for the government if you do business in a country with an authoritarian/dictatorial regime or in a country where there is a high risk of human rights violations by the government.

In such a regime regular business and tax payments can already contribute to human rights violations. Do not ignore human rights violations, because that means you accept and legitimize them. Prevent this by doing the following:

- Admit any involvement in human rights violations. Publicly recognize the human right violated, express regret that you cannot fully comply with the right in the present circumstances and describe the company's special procedures for preventing and mitigating the negative impact of its operations.
- Dissociate your actions from the government. Do not publicly condemn the regime, but align yourself with reputable human rights groups, explain your policies and operations, and ensure that you respect human rights without exception.

Consult [the advice](#) of the Geneva Centre for the Democratic Control of Armed Forces and the International Committee of the Red Cross on how to deal with complex environments. Or join [the Business for Peace-Platform](#), set up by UN Global Compact, for companies that work in conflict zones and want to operate there in a way that counteracts human rights violations.

Source(s) :

- [Danish Institute for Human Rights, 2023](#)
- [United Nations Global Compact, Join Business for Peace, 2023](#)
- [DCAF & ICRC, Addressing Security and Human Rights Challenges in Complex Environments, 2022](#)

CONFLICTS & SECURITY

Advice

GENERAL : General

When operating in conflict-affected and fragile areas, it is important to take into account the possible impact of your business activities on the conflict and the human rights situation.

There are a range of comprehensive international standards that guide businesses to operate responsibly in countries or regions affected by conflict. These include among others the UN Guiding Principles on Business and Human Rights, the UN Global Compact, and the OECD Guidelines for Multinational Enterprises.

Several practical guidelines assist companies in implementing responsible business practices in conflict-affected and high-risk areas:

- The [UN Guiding Principles on Business and Human Rights](#) provide a general framework for responsible business conduct in all contexts. In conflict-affected and high-risk areas, they emphasise the need for heightened due diligence to identify, prevent and address potential human rights impacts.
- The [Guidance on Responsible Business in Conflict-Affected and High-Risk Areas](#) provides specific guidance on what to do when a conflict affects your core business, government relations, local stakeholder engagement and strategic social investing.
- This [UNDP guide](#) provides guidance on why, when, and how to conduct heightened due diligence. This document is a good starting point when you are considering conducting a conflict analysis.
- This [Conflict Analysis Tool for Companies](#) developed by the Voluntary Principles Initiative on Security and Human Rights is a resource that helps you gain an understanding of the conflict dynamics affecting your operating area, determine the company's impacts on those dynamics and generate options to mitigate negative impacts.
- The OECD [Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones](#) aims to assist companies that invest in countries where governments are unwilling or unable to assume their responsibilities.

- Another useful tool is the [Security and Human Rights Toolkit](#) developed by the Geneva Centre for Security Sector Governance and the ICRC. It is a hands-on resource for company security managers, operational field staff, investors, NGOs and government officials seeking to manage security-related risks.
- Finally, if private security is needed to ensure safety make use of the [ICoCA Procurement Guide](#) for contracting with responsible private security companies to ensure human rights.

You can also join the [Business for Peace Platform](#) of the UN Global Compact, a group of companies that are active in conflict zones and want to avoid human rights violations.

Source(s) :

- [United Nations Global Compact, Join Business for Peace, 2023](#)
- [Human Rights Council United Nations, The Guiding Principles on Business and Human Rights: guidance on ensuring respect for human rights defenders, 2021](#)
- [ICoCA, Procurement Guide for Contracting Responsible Private Security Providers, 2021](#)
- [UNDP, Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide, 2022](#)
- [OECD, OECD Guidelines for multinational enterprises, 2021](#)
- [Geneva Centre for Security Sector Governance, Addressing security and human rights challenges in complex environments, 2022](#)
- [Voluntary Principles Initiative, Voluntary Principles Initiative Conflict Analysis Tool for Companies, 2022](#)
- [OECD, OECD Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones, 2006](#)
- [United Nations Global Compact, Guidance on Responsible Business in Conflict-Affected and High-Risk Areas: A Resource for Companies and Investors, 2010](#)
- [Business & Human Rights Resource Centre, UN Guiding Principles, 2024](#)

GENERAL : General

Be aware that the security situation in a country can change quickly, particularly in those facing political unrest, (violent) conflict and/or humanitarian crises. For the most up-to-date information, consult one or more of the following sources:

- The travel advice of your country's Ministry of Foreign Affairs.

- The Overseas Business Risk Service of the UK Foreign Office. This service provides companies with information on political, economic and security risks when doing business abroad.
- The AON Risk Maps provide a detailed overview of the key terrorism, political violence and political risks facing businesses and provide actionable insights for businesses. Quarterly reports provide a quick overview of risk severity and whether it has worsened or improved.

For detailed information on the (changing) conflict and security situation in a specific country, you can use one or more of the following sources:

- The International Crisis Group's monthly CrisisWatch conflict tracker identifies conflict risks and provides information on further escalation or improvement.
- The Armed Conflict Location & Event Data Project (ACLED) database provides real-time data on reported political violence and protest events worldwide.

Source(s) :

- [International Crisis Group, CrisisWatch, 2024](#)
- [ACLED, Conflict Index, 2025](#)
- [Auswärtiges Amt, Aktuelle Reisewarnungen, 2024](#)
- [Eidgenössisches Departement für auswärtige Angelegenheiten EDA, Länderunabhängige Reiseinformationen, 2022](#)
- [Aon, Political Risk Map, 2025](#)

LAND USE & PROPERTY RIGHTS

Advice

GENERAL : General

Strengthen food security by ensuring responsible governance of land, fisheries and forests. The Voluntary Guidelines on the Responsible Governance of Tenure (VGGT) provide a global framework for governments, civil society, the private sector and citizens to develop policies, laws and practices that recognize legitimate tenure rights, mainstream gender, manage transfers, resolve disputes and respond to climate and emergency challenges.

Source(s) :

- [Food and Agriculture Organization of the United Nations, Voluntary Guidelines on Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security \(VGGT\), 2021](#)

COMMUNITY IMPACT

Advice

GENERAL : General

Invest in the local economy to ensure that your business contributes to improving the standard of living of the entire community. This is a way to create local support for your business activities.

Before you start a new project, you need to ensure a Free, Prior and Informed Consent (FPIC) of all potentially involved local communities. This will inform communities and address the issues they have identified. How to implement FPIC can be found in this [FAO step-by-step guide](#). It is important that you communicate well with local communities in order to maintain their support.

In addition, set up processes to deal with the potential negative consequences of your business activities, especially when these have an impact on human rights. Operational-level grievance mechanisms are in many cases effective in dealing with business conflicts. Read the '[Doing Business With Respect for Human Rights](#)' guide for setting up such a complaints procedure.

Use the [Product Social Impact Assessment handbook](#) which explains step by step how to find out for products and services how and if the local community is negatively affected.

Source(s) :

- [SOMO, What are grievance mechanisms?, 2020](#)
- [Goedkoop, M. et al., Product Social Impact Assessment Handbook, 2020](#)

ANIMAL WELFARE

Advice

GENERAL : General

Take the European Commission's animal welfare standards as a starting point. Adhere to the following "Five Freedoms," defined by the European Convention for the Protection of Animals Kept for Farming Purposes:

- Free from hunger and thirst: access to fresh water and a diet for full health and vigor;
- Free from discomfort: a suitable environment with shelter and comfortable resting place;
- Free from pain, injury and disease: prevention or prompt treatment;
- Free to exhibit normal behavior: adequate space and facilities, companionship of the animal's peers;
- Free from anxiety and stress: conditions and treatment that prevent mental suffering.

Also consult the [Terrestrial Animal Health Code](#) and the [Aquatic Animal Health Code](#) (Section 7) for recommendations on animal welfare during transport and slaughter.

Source(s) :

- [World Organisation for Animal Health, Aquatic Code Online Access , 2023](#)

CONSUMER INTERESTS & PRODUCT SAFETY

Advice

GENERAL : General

As a company, you have a number of important responsibilities towards consumers. These are summarized in the United Nations Guidelines for Consumer Protection. Please note the following points:

- Make sure that your products and services meet all required standards regarding consumer health and safety;
- Ensure that fair and honest relationships with consumers form an integral part of your business culture;
- Provide clear, complete, and accurate information on the composition and use of your products, as well as on the final costs;
- Provide a clear, transparent, and inexpensive complaints procedure and contribute to a quick and fair resolution of disputes;
- Respect consumer privacy and set up a mechanism to protect personal data;
- Work cooperatively with authorities to minimise potential harm to public health and safety from the use of your products and services.

Source(s) :

- [United Nations, Guidelines for consumer protection, 2016](#)

ENVIRONMENT

BIODIVERSITY & DEFORESTATION

Advice

GENERAL : General

Biodiversity (the variety of plant and animal species within an ecosystem) is an important indicator of the health of an ecosystem. Business activities can have a negative impact on the flora and fauna in an area, thereby endangering biodiversity. Take measures to prevent and minimize significant impacts.

Use the [BioScope-tool](#) to map your impact and to identify priorities. With this tool, you can gain insight into the impact on biodiversity for each commodity, investment, or financial product purchased or provided by your company. Pay extra attention to the possible negative consequences of your business activities if you do business in or near a world heritage or biosphere reserve. The [Global Forest Watch](#) world map tool provides an overview of afforestation and deforestation in the areas where you are active. The world map of the [GRAS Tool](#) shows which areas are at increased risk for biodiversity-loss.

When evaluating your company's impact on biodiversity, it is important to be aware of your level of dependence on the natural environment. The value of ecosystems and the services and products they provide is also known as 'natural capital'. See the [Natural Capital Protocol](#) to make informed decisions about natural capital. Join the [Natural Capital Community](#) for more information and to share solutions and challenges.

Source(s) :

- [Natural Capital Coalition, 2023](#)
- [Platform biodiversiteit, ecosystemen & economie, BioScope, 2022](#)
- [UNESCO, World heritage list, 2023](#)
- [UNESCO, Biosphere Reserves, 2021](#)
- [Global Forest Watch, 2023](#)
- [Gras Tool, 2023](#)
- [International Union for Conservation of Nature \(IUCN\), Business, finance and economics, 2023](#)

The WWF Biodiversity Risk Filter is a free online tool that enables companies and financial institutions to Inform, Explore, Assess, and Respond to biodiversity risks. It is a corporate and portfolio-level screening tool to help companies and investors to prioritise action on what and where it matters the most to address biodiversity risks for enhancing business resilience and contributing to a sustainable future. It currently assesses two types of biodiversity-related business risk: Physical and Reputational. In the future WWF will be incorporating biodiversity-related regulatory risks as well.

Source(s) :

- [WWF, Biodiversity Risk Filter, 2023](#)

The Environmental Performance Index (EPI) provides a data-driven summary of the global progress towards mitigating climate change, improving environmental health as well as protecting ecosystem vitality, and offers a comparative scorecard highlighting the environmental performance of 180 countries. By analysing 58 indicators across 11 environmental issues, the EPI helps to identify environmental problems, set targets, track trends, understand outcomes, identify best policy practices and maximize the return on environmental investments.

Find out more about the results, current trends and methodology in the full EPI report.

Source(s) :

- [Yale Center for Environmental Law & Policy, Environmental Performance Index, 2024](#)

CLIMATE & ENERGY

Advice

PRODUCT : Services

The Customer Data Platform has created a 'Sustainable Procurement Pathway' in collaboration with Boston Consulting Group. This tool aids in the development of an environmentally sustainable procurement strategy and is made manageable in 5 phases that are linked to the maturity level of your company. If you are just starting to develop a procurement strategy, then you will begin in the Foundation phase. The final goal is phase 5, leadership. More explanation of the tool can be found [here](#), starting on page 23.

Source(s) :

- [Customer Data Platform, Engaging the chain: driving speed and scale - Global Supply Chain Report, 2022](#)

GENERAL : General

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Source(s) :

- [Yale Center for Environmental Law & Policy, Environmental Performance Index, 2024](#)

GENERAL : General

A discussion paper published by the UN Global Compact Network Germany provides a comprehensive overview of the different ways in which climate change can affect companies and emphasises the importance of scenario analysis as a tool for risk assessment and opportunity identification. Integrating climate risks into corporate strategies is crucial to ensure long-term value creation and meet stakeholder expectations. The report helps companies to deepen their understanding of the challenges and opportunities that climate change presents and to better prepare themselves to develop sustainable and resilient strategies.

Source(s) :

- [Global Compact Netzwerk Deutschland, Auswirkungen des Klimawandels mittels Szenarioanalyse verstehen, 2024](#)

GENERAL : General

The "Klimarisikomanagement 2050" guide from co2ncept plus supports companies in setting up a forward-looking and, above all, holistic climate risk management system. It highlights the various aspects that need to be taken into account and provides practical recommendations on how to develop an operational climate risk strategy step-by-step.

Source(s) :

- [co2ncept plus, Klimarisikomanagement 2050, 2022](#)

GENERAL : General

The study "Management von Klimarisiken in Unternehmen: Grundlagen, Anleitungen, Stand der Praxis und Empfehlungen" by the German Environment Agency provides companies with technical fundamentals as well as information on various framework conditions and legal regulations that are relevant to the management of climate risks in companies. It also contains practical approaches and an overview of information services.

Source(s) :

- [Umweltbundesamt, Management von Klimarisiken in Unternehmen: Grundlagen, Anleitungen, Stand der Praxis und Empfehlungen, 2024](#)

GENERAL : General

The effects of climate change such as extreme drought, crop failures and migration flows directly affect international supply chains. To minimize these effects, reducing CO₂ emissions is crucial. Not only from your own corporate activities, but also from production sites in the supply chain.

To gain insight in the impact of your business, calculate your CO₂ emissions with a [CO₂ calculator](#).

Determine the impact of your supply chain by [calculating Scope 3 emissions](#). See also the [GHG Protocol](#) for tools and training. Reduce the emission of greenhouse gases by, for example:

- Taking energy-saving measures. Examples of measures can be found on the website of [klimaatplein](#);
- Switching to a sustainable energy supplier;
- Reducing transport kilometers and using less polluting forms of transport;

Report your carbon footprint and target in your annual report and/or via the [Carbon Disclosure Project](#).

Finally, compensate for your CO₂ emissions that are (for now) unavoidable. This is called 'carbon offsetting', and it means that you pay for your CO₂ emissions. With that money, projects are funded that reduce CO₂ emissions elsewhere. Carbon offsetting has no direct impact on reducing CO₂ emissions of your business operations, and is therefore not an alternative to CO₂ reduction. It is an additional measure, intended for the emissions that are truly unavoidable. There are several initiatives and organizations that offer climate compensation (for example for air travel or electricity use). See for example the [REDD+ Business Initiative](#) or the [Fair Climate Fund](#).

Source(s) :

- [REDD+ Business Initiative, About us, 2022](#)
- [Carbon Disclosure Project, 2023](#)
- [Climate Neutral Group, CO₂-calculator, 2023](#)
- [CO₂emissiefactoren.nl, Lijst emissiefactoren, 2023](#)
- [Consumentenbond, De groenste energieleverancier, 2021](#)
- [European Commission, Climate strategies & targets, 2023](#)
- [Fair Climate Fund, 2023](#)
- [Klimaatplein.com, 5 stappenplan naar CO₂ neutraal ondernemen, 2023](#)
- [Greenhouse Gas Protocol, About Us, 2023](#)
- [The Guardian, Green groups raise concerns over Carney carbon credits plan, 2021](#)
- [Systain, scope3analyzer, 2023](#)
- [Inside Climate News, Forests Are Worth More Than Their Carbon, a New Paper Argues, 2023](#)

Companies are obliged to reduce their CO2 emissions in line with the Paris Agreement goals. Science-based targets provide a clearly defined pathway for companies to reduce greenhouse gas (GHG) emissions, helping prevent the worst impacts of climate change and future-proof business growth. To start taking ambitious climate action with science-based emissions reduction targets, see the step-by-step process offered by the Science-Based Targets Initiative (SBTi).

Source(s) :

- [Science Based Targets, Set a target, 2024](#)

WATER USE & WATER AVAILABILITY

Advice

GENERAL : General

The Environmental Performance Index (EPI) provides a data-driven summary of the global progress towards mitigating climate change, improving environmental health as well as protecting ecosystem vitality, and offers a comparative scorecard highlighting the environmental performance of 180 countries. By analysing 58 indicators across 11 environmental issues, the EPI helps to identify environmental problems, set targets, track trends, understand outcomes, identify best policy practices and maximize the return on environmental investments.

Find out more about the results, current trends and methodology in the full EPI report.

Source(s) :

- [Yale Center for Environmental Law & Policy, Environmental Performance Index, 2024](#)

GENERAL : General

Calculate your company's water footprint using one of the following online tools: Water Risk Filter, Water Footprint Assessment Tool, WRI Aqueduct or the Water Risk Monetizer. Take into account two components: how much water is used in the production chain and where the product comes from. Minimize your water footprint by preventing water-intensive products from being imported from countries with high water scarcity.

Based on the calculated water footprint, determine which measures have priorities. When it is clear where your company has the greatest impact and where the priorities are, develop a strategy to improve this, for example by doing the following:

- Raise awareness among employees and suppliers of their water consumption;
- Efficiency of water use within the production chain (irrigation, reuse) and prevention of waste (also indirect water waste, for example food waste or often replacing electronics);

- Water-saving measures in production processes;
- Use of sustainable water sources, such as rainwater or regenerated water, instead of depleting local water sources.

In addition, it can be valuable to register your company or project at organizations such as the Water Action Hub or the Water Footprint Network. By becoming a member of one of these or similar organizations, you can expand your knowledge of water risks and share it with others.

For access to the latest tools, guidance, case studies and datasets around the topic of water, the Water Stewardship Toolbox can also be used. These are tailored to specific circumstances and interests of businesses and entrepreneurs.

Source(s) :

- [UN Global Compact, Water Action Hub, 2023](#)
- [Water Footprint Network, Water Footprint Assessment Tool, 2023](#)
- [Ecolab, Water Risk Monetizer, 2022](#)
- [Water Footprint Network, 2023](#)
- [IWA Publishing, Sustainability in Water Supply, 2023](#)
- [EPA, Using Water Efficiently, 2022](#)
- [CEO Water Mandate , Water Stewardship Toolbox, 2024](#)
- [WWF, WWF Water Risk Filter, 2023](#)
- [World Resources Institute, Aqueduct Country Rankings, 2023](#)

AIR POLLUTION

Risk

PRODUCT : Transport and storage (incl. mail and deliverers)

The total CO2 emissions from the transport and logistics sector is substantial. Transport has the highest reliance on fossil fuels of any sector and accounted for 37% of global CO2 emissions from end-use sectors in 2021. While it was one of the sectors most affected by the Covid-19 pandemic, emissions resumed rising as demands increased and the uptake of alternative fuels remains limited.

Source(s):

- [IEA, Transport Improving the sustainability of passenger and freight transport, 2021](#)

Advice

PRODUCT : Transport and storage (incl. mail and deliverers)

Making sound business decisions that consider the carbon footprint is only possible if emissions are calculated consistently at a global level across road, rail, air, sea, inland waterways and transshipment centers.

To address the gap of a universally adopted method for calculating logistics emissions, the GLEC with input from academia, NGO's and other stakeholders, has developed a global framework for logistics emissions accounting, incorporating existing methodologies.

The GLEC (Global Logistics Emissions Council) is made up of multinationals, associations and industry initiatives involved in freight movement.

Source(s) :

- [Global Logistics Emission Council, The global method for calculation and reporting of logistics emissions, 2022](#)

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Source(s) :

- [Yale Center for Environmental Law & Policy, Environmental Performance Index, 2024](#)

Agriculture, transport, waste, and industry are among the main sources of air pollution. This is not only a threat to the climate, but also to human health. Many businesses are either directly or indirectly involved in these sectors, and thus have a key role in reducing air pollution.

Reduce air pollution caused by your business activities (including your supply chain), by the following two main strategies:

1. Minimize the emission of pollutants, such as methane, black carbon and ground-level ozone;
2. Clean unavoidable emissions by using filters and scrubbers.

In this UN report, you will find various strategies to reduce human-caused methane emissions in the three main contributing sectors: agriculture, fossil fuels, and waste.

In the transport sector, you can reduce air pollution by limiting the number of transport kilometres or by using cleaner forms of transport. For example, increase the occupancy rate of lorries in order to reduce transport kilometres. Finally, let employees work more from home, so that commuting is reduced.

In industry, leaking equipment is one of the largest sources of volatile organic compounds (VOCs). Read this Environmental Protection Agency manual to find out how to monitor leaks properly.

Reduce the use of fossil fuels to avoid air pollution. This can be done by switching to (electricity from) renewable energy sources and by investing in energy efficiency. For example, install solar panels or small wind turbines at or near your business location(s).

Source(s) :

- [United Nations Environment Programme, Global methane assessment, 2021](#)
- [European Commission, Sustainable Transport, 2023](#)
- [BreatheLife, Health and climate impacts, 2021](#)
- [World Economic Forum, Pollution costs lives and is bad for business, 2020](#)
- [Berger Maritiem, Producten voor de maritieme sector, 2024](#)

SOIL & (GROUND)WATER CONTAMINATION

Advice

GENERAL : General

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Source(s) :

- [Yale Center for Environmental Law & Policy, Environmental Performance Index, 2024](#)

GENERAL : General

Avoid potential damage to nature or the health of local residents by maintaining good water and soil quality. Examples of measures to prevent soil and water pollution are:

- Design products in a circular way, whereby materials are reused and the use of new raw materials is reduced;
- Avoid the use of excess nutrients;
- Avoid the use of harmful substances, such as chemicals or heavy metals;
- Minimize the use of water for production purposes;
- If contamination cannot be prevented, the waste water should be purified as well as possible;
- Control waste management: avoid landfill or open combustion.

In addition, maintain soil quality in order to prevent a negative impact on local arable farming, livestock and drinking water supplies. Examples of measures are:

- Prevent deterioration of the soil structure by the use of heavy machinery;
- Avoid soil erosion through deforestation or overgrazing;
- Vary soil use to avoid the build-up of soil-borne diseases and pests and to maintain soil fertility;
- Prevent the release of nutrients, antibiotics and toxins into the soil;
- Avoid soil salinization by efficient irrigation.

Source(s) :

- [Wageningen UR, Bodemgezondheid, 2025](#)
- [Rijkswaterstaat, Afval Circulair Ontwerp, 2023](#)
- [VEMW, Duurzaam industrieel watergebruik, 2024](#)
- [BMEL, Boden, 2021](#)
- [Schweizerische Eidgenossenschaft, Bodengesundheit, 2020](#)
- [Wageningen University & Research, Bodem & Bemesting, 2025](#)

ENVIRONMENT & WASTE (GENERAL)

Advice

GENERAL : General

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Source(s) :

- [Yale Center for Environmental Law & Policy, Environmental Performance Index, 2024](#)

GENERAL : General

The Environmental Justice Atlas provides an overview of environmental conflicts all over the world. It focuses both on social and environmental impacts, including air and water pollution, land degradation, deforestation, loss of biodiversity, contribution to climate change, and the health and livelihoods of local communities. It is possible to filter on country, industry or theme to see what conflicts might be present in your field.

Source(s) :

- [Environmental Justice Atlas, 2023](#)

GENERAL : General

Use the 'precautionary principle' as far as the environment is concerned. This means that if it is uncertain whether a business activity will have a negative impact on the environment, you still take preventive

measures to prevent damage.

Measure your impact on the environment with [the Ecological Footprint calculator](#). This footprint calculator helps you to understand how much land is needed for the production of a particular product and compares the outcome with how much land is available in total. Taking into account your Ecological Footprint within your business processes is called 'Ecological accounting'. This [manual](#) explains how ecological accounting works.

Or use the [Life Cycle Analysis \(LCA\)](#). With an LCA you measure the environmental impact of products over their entire life cycle, from raw material to the end of the life phase.

In addition, create an environmental impact assessment (EIA). This is mandatory for certain activities, depending on the country where you work. Consult [the country profiles](#) of the Netherlands Commission for Environmental Impact Assessment to see under which circumstances an EIA is mandatory and what the EIA procedure entails in the country concerned. However, be aware that compliance with local legislation alone often does not provide sufficient protection for the local population and the environment.

[ISO 14001](#) is an international standard for which you can be certified. The ISO 14001 certificate specifies requirements for an effective environmental management system and is linked to a location: each site must therefore be certified separately. You can find out which organization arranges and verifies environmental certification for each country on [the ISO website](#).

Finally, consider doing business in a circular way. In circular business models, recycling is included in the revenue model. This is good for the environment and leads to long-term cost savings. Have a look [here](#) for more information and inspiration in the field of circular business.

Source(s) :

- [International Organization for Standardization, ISO 14000 family - Environmental management, 2018](#)
- [RIVM, Life Cycle Assessment, 2024](#)
- [Netherlands Commission for Environmental Assessment, EIA, 2023](#)
- [Global Footprint Network, Ecological Footprint, 2023](#)
- [European Commission, The precautionary principle: decision-making under uncertainty, 2023](#)
- [Netherlands Commission for Environmental Assessment, Countries & profiles, 2023](#)

LABOUR RIGHTS

FREEDOM OF ASSOCIATION

Advice

GENERAL : General

Put in place effective remedy mechanisms for workers in global supply chains who suffer business-related human and labour rights abuses. In order to address power imbalances between company management and workers, it is important to involve the rights-holders in these remedy mechanisms. For this, consult the Principles of Worker-Driven Remedy developed by Electronics Watch in consultation with trade unions, labour rights organisations, and public buyers.

Source(s) :

- [Electronics Watch, Principles of Worker-Driven Remedy, 2023](#)

GENERAL : General

If there is a repression of trade union freedom, allow your employees (or the employees of your supplier) to unite and discuss work-related matters with management. This is established by the ILO in two conventions: the right of employees to organize, freedom of association, and rights regarding collective bargaining. These rights are an important part of a free and open society and can have a major impact on the working and living conditions of your employees.

According to CNV Internationaal, companies can make a positive contribution to trade union freedom: read this information. Be alert to the following issues:

- Discuss trade union freedom with suppliers using this questionnaire;
- Set up an (anonymous) complaints mechanism;
- Prohibit blacklists of employees;
- Put an end to ghost unions;
- Prevent (dependent) Yellow Unions and advocate for independent trade unions;

- Prevent employees from signing blank sheets of paper;
- Include trade union freedom in contracts;
- Draw consequences for regularly breaking the rules.

Source(s) :

- [ILO, Freedom of association, 2022](#)
- [CNV International, The importance of freedom of association and collective bargaining for brands, 2021](#)
- [CNV Internationaal, Questions on freedom of association and social dialogue, 2018](#)

LABOUR CONDITIONS (CONTRACTS, WORKING HOURS)

Risk

PRODUCT : Transport and storage (incl. mail and deliverers)

In the transport, tourism, hospitality and facility management sectors, temporary workers in particular are exposed to an increased risk due to fixed-term, insecure employment relationships. Such atypical contracts often exclude them from basic labor law and social protection measures, such as continued payment of wages in the event of illness or pension entitlements. In many countries, they only have limited access to social safety nets. These precarious working conditions and usually very low wages often lead to excessive overtime, as workers are under competitive pressure and want to maximize their income. This increases their health and economic risks.

Source(s):

- [UNEP, Human Rights Toolkit for Financial Institutions Retail and consumer services, 2025](#)

Advice

GENERAL : General

Follow the conventions of the International Labour Organization (ILO) for fair and transparent employment contracts and conditions of employment for all employees. Recommendations include a maximum of 48 hours per week, a limited number of overtime hours, sufficient breaks, holidays and sick leave, and the right to a living wage.

- See the [education module](#) of the ILO about labour standards and how to comply to them;
- Do the WageIndicator Foundation's [Decent Work Check](#), which provides insight into the rights of employees in each country, based on local labour laws. Keep in mind that local legislation in foreign countries does not always directly result in adequate working conditions for workers;
- Consult [the Business Helpdesk](#) for information and answers to questions on labour-related topics.

Source(s) :

- [ILO, Declaration on Fundamental Principles and Rights at Work, 1998](#)
- [ILO, Working time and work organization, 2023](#)
- [WageIndicator, Decent Work Check, 2023](#)
- [ILO, Tripartite declaration of principles concerning multinational enterprises and social policy, 2022](#)
- [ILO, Labour standards in global supply chains: how to meet them and become more competitive and sustainable, 2019](#)

FORCED LABOUR & HUMAN TRAFFICKING

Risk

PRODUCT : Transport and storage (incl. mail and deliverers)

There are reports of human trafficking, forced overtime and withheld wages in road and maritime transport, hospitality and facilities management. The risk is high in the transportation and logistics sectors, where many low-skilled, outsourced and/or migrant workers are employed and recruitment agencies are often used. In addition, road and sea transportation are exploited by human trafficking rings. The dependence of the hospitality industry on outsourcing (e.g. cleaning, maintenance, security) increases the risk of forced labor, especially for migrant workers whose travel documents can be withheld by employers as a condition of employment.

Source(s):

- [UNEP, Human Rights Toolkit for Financial Institutions Retail and consumer services, 2025](#)

Advice

GENERAL : General

The Anti-Slavery Scorecard was created to give companies insight into what they can do to address modern slavery. The way to do this is through self-assessment with an anonymous questionnaire. Then strategies and concrete actions are shown that can contribute to preventing modern slavery in your company.

Source(s) :

- [The Mekong Club, Anti-Slavery Scorecard, 2023](#)

GENERAL : General

Combat forced labour and human trafficking by applying [the ten principles of the ILO](#) (page 3) or follow [the e-learning courses](#) offered by Verité on forced labour and human trafficking. Human trafficking means recruiting, transporting or accommodating people by (the threat of) violence, deceit or deception, with labour exploitation as a possible goal. Labour exploitation concerns forced labour and underpayment. The ILO has drawn up several [basic indicators](#) to recognize situation in which workers are exploited. In any case, it is important to set up a complaints mechanism, where employees can directly and anonymously file a complaint. See the Amfori BSCI [manual](#) for this.

Read in the [ILO Manual against Forced Labour](#) (chapter 6) how to address forced labour, also for specific situations such as in prisons and debt bondage. Or use [the Checkpoints app](#) to combat forced labour.

In addition, use the various methods and initiatives to prevent forced labour and human trafficking:

- The Ethical Trade Initiative's [guidelines](#) for companies;
- The [SEE](#) (Scrutinise, Engage, Ensure) formula for combating forced labour, human trafficking and exploitation in any sector involving temporary agency work;
- [This portal](#) for more information and tools on the recruitment of (migrant) labour in supply chains.

Source(s) :

- [Institute for Human Rights and Business and Anti-Slavery International, SEE Formula, 2023](#)
- [ILO, Combating Forced Labour, A Handbook for Employers & Business, 2015](#)
- [ILO, Eliminating and Preventing Forced Labour: Checkpoints app, 2016](#)
- [ILO, Operational indicators of trafficking in human beings, 2009](#)
- [ILO, Strengthening employers' activities against forced labour, 2012](#)
- [Institute for Human Rights and Business, Responsible Recruitment Gateway, 2023](#)
- [Ethical Trading Initiative, Base Code Guidance: Modern Slavery, 2017](#)
- [Amfori BSCI, Annex 4 How to set up a grievance mechanism, 2017](#)

CHILD LABOUR

Advice

GENERAL : General

The US Department of Labor has developed an app that clearly displays information on child labor and forced labor by country. The app allows you to do the following:

1. Check countries' efforts to eliminate child labor;
2. Find child labor data;
3. Browse goods produced with child labor or forced labor;
4. Review laws and ratifications;
5. See what governments can do to end child labor; and
6. Browse USDOL's projects to combat child labor and forced labor.

Click [here](#) for more information about the app.

Source(s) :

- [US Department of Labor, Sweat & Toil: Child Labor, Forced Labor, and Human Trafficking Around the World, 2022](#)

GENERAL : General

Together with the [United Nations Global Compact](#) and [Verisk Maplecroft](#), the [Business and Human Rights Helpdesk](#) has developed a practical guide to human rights issues along the supply chain. On [this portal](#), you will find a variety of different practical examples, background information as well as instructions from everyday business life on the ten essential human rights issues, including child labor. This will help you better understand the human rights impacts of your operations and supply chains, as well as integrate human rights due diligence into your business.

Source(s) :

- [United Nations Global Compact & Helpdesk Wirtschaft & Menschenrechte, Praxislotse Wirtschaft & Menschenrechte, 2023](#)

GENERAL : General

The SÜDWIND Institute has published a recommendation for companies on how to combat child labor in global supply chains. Please read the [handout for companies](#).

Source(s) :

- [SÜDWIND e.V., Zwangs- und Kinderarbeit bekämpfen - Eine Handreichung für Unternehmen, 2022](#)

GENERAL : General

Follow these [practical ILO steps](#) to prevent and tackle child labour, follow [the Ethical Trade Initiative guide](#). Not all work done by children is considered child labour. ILO's definition of child labour is: work that is mentally, physically, socially, or morally dangerous for children and/or stands in the way of education. The ILO makes recommendations for minimum ages for different types of work. For the lightest variant, the minimum age is 12 years. Companies can do the following:

- In addition, set up a Social Compliance System to combat child labour. Go through the steps in [this toolkit](#), developed by the Bureau of International Labor Affairs of the U.S. Department of Labor.
- Finally, apply for a subsidy through the [Child Labour Fund of the Netherlands Enterprise Agency](#) to eliminate child labour in your international production chain.

Source(s) :

- [ILO, What is child labour, 2024](#)
- [Ethical Trade Initiative, Base Code Guidance: Child Labour, 2017](#)
- [ILO, Eliminating and Preventing Child Labour, 2016](#)
- [US Department of Labor, Comply Chain: Business Tools for Labor Compliance in Global Supply Chains, 2021](#)
- [ILO, ILO Conventions and Recommendations on child labour, 2019](#)

DISCRIMINATION & GENDER

Risk

PRODUCT : Transport and storage (incl. mail and deliverers)

Workers in tourism, hospitality, transportation and warehousing are often affected by discrimination, especially members of marginalized groups such as women, older workers, people with disabilities, ethnic minorities and migrant workers.

Discriminatory inequalities manifest themselves in employment conditions such as wages, working hours, shift patterns, contract duration and assignment to unhealthy or inferior jobs. There are also barriers to access to training, promotion and fair working conditions.

Source(s):

- [UNEP, Human Rights Toolkit for Financial Institutions Retail and consumer services, 2025](#)

Advice

GENERAL : General

To ensure diversity and inclusion in the workplace, Assess First has developed a number of methods. a major U.S. auto manufacturer uses an innovative interview process. Read more about these methods [here](#)

Source(s) :

- [Assess First, Innovative strategies to boost diversity in recruitment, 2025](#)

GENERAL : General

The [Supplier Gender Toolkit](#) supports companies to increase the percentage of women leaders in their supply chains. The toolkit highlights challenges, opportunities and recommended actions that businesses can take to recruit, retain and support women in the workforce and help them progress. It also spotlights

particular issues that suppliers should address including gender-based violence (GBV), unpaid care work and negative gender stereotypes.

Source(s) :

- [Ethical Trading Initiative, How firms can push for more women leaders in their supply chains – with the help of a new gender toolkit, 2023](#)

GENERAL : General

You have a responsibility to combat discrimination (it is one of the four compulsory ILO core principles). Prevent discrimination by only basing HR decisions (including salary) on relevant and objective criteria.

- Prevent gender discrimination by ensuring equal pay for men and women. Consult [these guidelines](#) by the Ethical Trading Initiative. In addition, make sure you adhere to the [guidelines for gender equality in codes of conduct](#) and [guidelines for gender equality in social audits](#). For further action on gender, refer to the [ILO Resource Kit on Gender Based Violence in Global Supply Chains](#), the [Women's Empowerment Principles](#) of Global Compact or [this guide](#) from ActionAid.
- Prevent discrimination of indigenous peoples, consult this article on [enhancing workplace inclusion](#);
- Prevent discrimination based on religion, consult the [website of Workplace Fairness](#);
- Prevent discrimination against lesbian, gay, bisexual, transgender and intersex (LGBTI) people by consulting [this guide](#) of the United Nations;
- Prevent discrimination against people with disabilities by using [this guide from Global Compact and the ILO](#) or [this guide](#) by the Ethical Trading Initiative;

Source(s) :

- [United Nations Global Compact, Endorse the women's empowerment principles, 2023](#)
- [BSR, Gender Equality in Codes of Conduct Guidance, 2017](#)
- [BSR, Gender Equality in Social Auditing Guidance, 2018](#)
- [Workplace Fairness, Religious Discrimination, 2023](#)
- [UN Global Compact & ILO, Guide for business on the rights of persons with disabilities, 2017](#)
- [ActionAid, We mean business: protecting women's rights in global supply chains, 2020](#)
- [Ethical Trading Initiative, Base Code Guidance: Gender Equality, 2018](#)
- [ILO, Transforming enterprises through diversity and inclusion, 2022](#)
- [Canadian Association for Supported Employment, Enhancing Workplace Inclusion for Indigenous Workers, 2024](#)

WAGE & REMUNERATION

Risk

PRODUCT : Transport and storage (incl. mail and deliverers)

Low wages are widespread in the transport, tourism, hospitality and facility management sectors, some of which do not meet the statutory minimum wage requirements. In sales in particular, which has a high proportion of low-skilled workers, there is a risk that pay will be below the minimum subsistence level or the minimum wage. Low wages often lead to excessive working hours, no breaks, and prolonged overtime, as employees try to maximize their income under high competitive pressure.

Source(s):

- [UNEP, Human Rights Toolkit for Financial Institutions Retail and consumer services, 2025](#)

Advice

GENERAL : General

Provide a living wage for employees of your own company and its suppliers. A living wage (or a living income for self-employed people such as farmers) is a wage that is sufficient to meet the basic needs of the employee and their family. Basic needs include food, clothing, housing, school and medical assistance. Usually a little extra is added for unexpected expenses. A living wage is an universal human right and is included in the UN Human Rights Declaration.

Minimum wages set by governments are often, however, much lower than a living wage would be. It is therefore important to use a living wage (and not the minimum wage) for employees in order to calculate the costs. Consult [the WageIndicator](#) or the country information of [Global Living Wage Coalition](#) for an overview of minimum wages and living wages per country. Use the [Living Income Toolkit](#) , [the Living Wage Analysis Tool](#) or the [Roadmap to Living Wages](#) tool to integrate living income into your operations.

Do you have difficulties finding out whether living wages are paid in your supply chain? Then consult an external organisation, such as the [Fair Wage Network](#). This organisation sends a research team to investigate wage practices in your company and its suppliers. The organisation also offers support with remediation and the possibility of certification for companies with exemplary wage practices.

Source(s) :

- [ISEAL, Global Living Wage Coalition, 2023](#)
- [WageIndicator, Minimum Wages, 2023](#)
- [The Living Income Community of Practice, Guiding steps towards living income in the supply chain, 2021](#)
- [Global Living Wage Coalition, Country information, 2023](#)
- [Rainbow Collection, Roadmap to Living Wages, 2023](#)
- [Business & Human Rights Navigator, Living Wage: Case Studies, 2022](#)
- [Living Wage Analysis Tool, United Nations Global Compact, 2023](#)

HEALTH & SAFETY AT WORK

Advice

GENERAL : General

You are responsible for safe and healthy working conditions in your company and at your suppliers. This includes preventing undesirable psychosocial stress at work, such as work-related stress, bullying and sexual harassment. Workers who are particularly at risk of unfair treatment include migrant workers, unskilled workers and subcontractors.

Follow the general safety regulations as specified by the EU, and carry out a Risk Inventory & Evaluation (RI&E). This online tool guides you through the execution of an RI&E. ISO 45001 (formerly OHSAS 18001) is an internationally recognised occupational safety and health management system for which you can be certified.

In addition, contribute to the improvement of safety and health at work by developing a methodology with this starter kit from the ILO. The starter kit contains various tools that you can adapt to your own context. Finally, the Violence @ work guide offers you tools to prevent violence in the workplace.

Source(s) :

- [Ministerie van Sociale Zaken en Werkgelegenheid \(SZW\), Arboportaal, 2023](#)
- [Steunpunt RI&E, 2023](#)
- [EU-OSHA, Online Interactive Risk Assessment, 2023](#)
- [ILO, Occupational Safety and Health in Global Value Chains Starterkit, 2018](#)
- [ISO, ISO 45001:2018 Occupational health and safety management systems, 2022](#)

4. CSR ORGANIZATIONS

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INDUSTRIALL GLOBAL UNION

PRODUCT : Transport and storage (incl. mail and deliverers)

IndustriALL Global Union represents 50 million workers in 140 countries and striving for better working conditions and trade union rights worldwide. IndustriALL represents workers in diverse sectors such as: shipbuilding; automotive; aerospace; mechanical engineering; and electronics.

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EARTHWORM FOUNDATION

Earthworm Foundation focuses on companies that trade in (products made directly from) raw materials. They help you determine what your CSR values ~~are~~ are as a company and how you can strategically use chain responsibility as a source of value for both business and society. They have a number of guidelines and reports that provide more depth.

Earthworm Foundation focuses on companies that trade in (products made directly from) raw materials. They help you determine what your CSR values ~~are~~ are as a company and how you can strategically use chain

responsibility as a source of value for both business and society. They have a number of guidelines and reports that provide more depth.

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AMFORI BSCI

The Amfori Business Social Compliance Initiative is a leading initiative for companies to reduce social risks in their international supply chain. BSCI audits are possible for all sectors, product groups and services. The BSCI is not a certification system and therefore will not issue a certificate.

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FAIR LABOR ASSOCIATION

FLA (Fair Labor Association) works with a Workplace Code of Conduct, based on ILO standards. It has also created an independent monitoring, remediation and verification process to achieve compliance with this Code. The FLA Workplace Code of Conduct is applicable to any company worldwide, across all industrial sectors.

Participating companies should report on working conditions in their production, set up an internal monitoring system and meet an external monitoring process. Compliance with the code is tested. The FLA controls if companies have established policies and procedures to detect non-compliance and counter. FLA provides an

annual report and reports the results of independent verification on its website. FLA requires that non-compliance is monitored with a corrective action plan and has a complaints procedure that all interested parties can use. Violations of the Code will be published and monitored.

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ENCORE

ENCORE (Exploring Natural Capital Opportunities, Risks, and Exposure) is a tool developed by the Natural Capital Finance Alliance in partnership with UNEP-WCMC. This tool helps you better understand and visualize the impact of environmental changes on your economic activities. It will not only show you how your business is potentially dependent on nature and how your economic activities impact nature. But it will also make clear what business risks these potential dependencies and environmental impacts can pose. In this way, you can better understand, assess and integrate natural capital risks into your activities.

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business is potentially dependent on nature and how your economic activities impact nature. But it will also make clear what business risks these potential dependencies and environmental impacts can pose. In this way, you can better understand, assess and integrate natural capital risks into your activities.

5. CSR LABELS, SUPPLY CHAIN INITIATIVES & GUIDELINES

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THE HUMAN RIGHTS MEASUREMENT INITIATIVE

The Human Rights Measurement Initiative (HRMI) has been developed to explore human rights scores across countries, rights, and people. Click [here](#) to go to the tool.

6. DUE DILIGENCE

About due diligence

Customers, governments and civil society organisations increasingly expect companies to do business with respect for people and planet. Companies are demanded to identify, prevent and reduce CSR risks in their supply chain; both upstream and downstream. This is also called 'due diligence' or 'CSR risk management' and can consist of the following steps: the formulation of a CSR strategy, mapping your value chain, performing a risk assessment and prioritizing the risks, collaborating with value chain partners to address risks, as well as monitoring and communicating about your policies and progress. Due diligence is becoming mandatory through legislation, varying per country. The [European Coalition for Corporate Justice](#) provides an overview of the status of relevant legislation in European countries. To comply with the upcoming due-diligence legislation, it is essential to integrate it throughout your organization: your management systems, policies and procedures. MVO Nederland has developed a [step-by-step guideline](#) to help you get started with due diligence.

OECD Guidelines and UN Guiding Principles as a basis

The [OECD Guidelines](#) and the [UN Guiding Principles](#) are the most widely accepted international guidelines that explain to companies how to perform CSR due diligence in their value chains. The OECD Guidelines are endorsed by 35 governments worldwide and offer a framework for companies to deal with sustainability issues such as child labour, environment and corruption. These governments expect companies with international business activities to operate in accordance with them. The recommendations of the OECD guidelines apply where local rules and regulations, or enforcement of these, do not suffice. It is important that companies know the social and environmental risks in their value chain, and take mitigating measures. Stakeholders can report suspected violations of the OECD guidelines to the National Contact Point in their respective country. The UN Guiding Principles distinguish the state's duty to protect human rights, the responsibility of companies to respect human rights, as well as the provision of access to effective remedy. Based on these three pillars of the UNGPs, more than twenty national action plans on business and human rights (NAPs) have been developed so far.

7. ABOUT MVO NEDERLAND

8. CONTACT

9. DISCLAIMER