

Criteria for (international) group reports

Criteria (international) group reports		Max Points	
			2017
A	General	25	
	Information is made publicly available within six months of the year-end reporting period.	10	
	The non-financial information is verified by an independent assurance provider.	15	
B	Business model	25	
	A brief description of the business model is given: Information to the extent necessary for an understanding of the organization's development, performance and position and of the impact of its activity, relating to, as a minimum, environmental, social and employee matters	15	
	Where appropriate: Provided are references to, and additional explanations of, amounts reported in the annual financial statements.	10	
C	Environmental matters	50	
	a) Details of the current and foreseeable impacts of the organization's operations on the environment	10	
	b) A description of the policy pursued by the organization in relation to those matters, including due diligence processes implemented.	10	
	c) The outcome of those policies	10	
	d) The principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks.	10	
	e) Non-financial key performance indicators relevant to the particular business	10	
D	Social and employee matters	50	
	a) A description of the policy pursued by the organization in relation to those matters, including due diligence processes implemented.	12,5	
	b) The outcome of those policies	12,5	
	c) The principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks.	12,5	
	d) Non-financial key performance indicators relevant to the particular business	12,5	

E	Human rights	50	
	a) A description of the policy pursued by the organization in relation to those matters, including due diligence processes implemented.	12,5	
	b) The outcome of those policies	12,5	
	c) The principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks.	12,5	
	d) Non-financial key performance indicators relevant to the particular business	12,5	
F	Anti-corruption and bribery matters	50	
	a) A description of the policy pursued by the organization in relation to those matters, including due diligence processes implemented.	12,5	
	b) The outcome of those policies	12,5	
	c) The principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks.	12,5	
	d) Non-financial key performance indicators relevant to the particular business	12,5	
G	Diversity	50	
	<p>A description of the diversity policy applied in relation to the organization's administrative, management and supervisory bodies with regard to aspects such as, for instance:</p> <ul style="list-style-type: none"> - age, - gender - educational and professional backgrounds. - the objectives of the diversity policy, - how it has been implemented and the results of its implementation in the reporting period <p>If no such policy is applied, the statement shall contain an explanation as to why this is the case.</p>	50	
Total		300	
	Required %		80%
Total	Required points per year		240