

QUALITY-STANDARD FOR CERTIFICATION OF SUSTAINABLE BUSINESS MANAGEMENT

CSE CERTIFIED SUSTAINABLE ECONOMICS



Developed and updated by GfaW Gesellschaft für angewandte Wirtschaftsethik (Society of Applied Ethics in Business) together with the working group "Lebendige Nachhaltigkeit" (Living Sustainability)

Version 7.0/2022 – valid from 2023-01-01

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Preamble

We have enough challenges: The planetary limits of an economy based on finite resources have been reached. The international community has recognized this and set itself global survival goals, the Sustainable Development Goals of the United Nations. Sustainable, preservative economic activity is establishing itself as the basis for a good and at the same time sustainable life.

At the same time, old habits and economic concepts dominate in many cases. Thus, the world that has grown together is currently experiencing a collective market failure: Shop prices do not reflect the actual costs of the products. External effects are not included in the price calculation, although their impact is clearly increasing.

Politicians are reacting too hesitantly to the urgent signs of the times and are only slowly changing the framework conditions in favour of a comprehensively sustainable economy.

GfaW would like to offer solutions. In the situation described above, companies and banks play a key role at the interface between production and consumption, in the manufacturing of - more or less - existential goods and in supplying the population. Their contribution to the transformation to a resilient post-growth economy is becoming extremely important in times of political paralysis. Their pioneering work in the field of sustainability can set social impulses, set examples and show how the future will work.

And finally, this pioneering role as an image factor guarantees economic success. After all, a feeling for what is necessary, the courage to implement innovative ideas and a consistent orientation towards ethical values are increasingly rewarded.

For the courageous pioneers of this promising path, the CSE standard offers the appropriate instrument for the introduction of holistic, "strong" sustainability. It provides companies with guidelines for sustainable management and, at the same time, creates the greatest possible commitment through certification. The label provides consumers with a reliable orientation for their purchasing decisions and thus contributes to the pioneering change in the economic system.

CSE was and is continuously being developed in a practical way with entrepreneurs. The criteria reflect the level of technology, knowledge and individual ambition for strong environmental sustainability. Climate-neutral production is assumed to be obligatory and in the other fields of activity the principles are based on the post-growth economy: sufficiency, efficiency and consistency.

In this way, CSE develops, manifests and documents your company's contribution to the quality of life and sustainability of human existence on earth.

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1. DEFINITION OF TERMS

Climate neutral company: Scopes 1, 2 and company-relevant parts of Scope 3 according to GHG were calculated, the savings potential was exhausted and compensated.

Consistency: Quality, coherence, unity - in this standard, the term is used to describe the cycle of materials. No waste is created, simply products. Consistent products are therefore products which can be separated easily into their individual components, from which new products can be created in turn.

Cosmetics: Substances or mixtures which are intended to come into contact with external parts of the human body or with teeth and mucous membranes of the oral cavity with the sole purpose of perfuming them, cleaning them, changing their appearance, protecting them, keeping them in good condition or influencing body odors.

Direct Supplier: For the purposes of the Supply Chain Act, a direct supplier is a party to a contract for the supply of goods or the provision of services whose supplies are necessary for the manufacture of the company's product or for the provision and use of the relevant service.¹

Efficiency: in this standard, the term efficiency is used to mean the benefit-cost ratio in which the desired result is achieved with the minimum cost (in terms of resources) and the maximum benefit.

Fair Company: to promote fair treatment of interns and to avoid their exploitation, the Fair Company initiative has developed criteria for internships and work placements: Angebotenes Praktikum dient Studenten als Orientierung und ist kein Ersatz für Festanstellungen.

- The internship should serve as an orientation for students and is not a substitute for a permanent job.
- Responsibilities and objectives should be clearly defined.
- The time frame of the internship is realistic and makes sense.
- The company should not offer internships as a consolation to graduates who have applied for a permanent position.
- Interns should be given appropriate compensation.
- The tasks and objectives of the internship should be transparent, and a contact person available.

GHG: Greenhouse Gas Protocol²

¹ § 2 Abs. 7 LkSG

² <https://ghgprotocol.org/>

GMO: genetically modified organism

Green Electricity: Electricity from renewable energy sources

Green IT: As in the field of "green chemistry", as yet there are no verifiable criteria or even a standard for the sustainable use of computing and technology. The term "Green IT", as used in the CSE standard, refers to the environmentally friendly and resource-efficient use of information and communication technologies. The CSE standard follows the guidelines given in "Sustainable IT infrastructure, guide to the implementation in SMEs" by Kaneo and Unternehmensgrün³:

1. Green IT operation of the IT infrastructure

Minimising resource and energy requirements in the use of IT (for example through lowering the energy consumption by consolidating multiple servers to one).

Minimising resource and energy consumption through the use of IT (for example through optimised control processes in production, replacing desktop PCs with mini-computers, adapting data storage methods).

2. Sustainable IT purchase

Environmental and social labelling can offer an orientation. TCO is mentioned as an environmental and social label; Blue Angel label and Ecolabel are listed as environmental labels.

3. System Design and IT infrastructure

To save resources, automation and standardisation are used, along with the structured storage of data and the use of open source and free software.³ Systemdesign und IT-Infrastruktur

4. Corporate Responsibility for Sustainable IT

When purchasing, take note of repair-ability and upgrade-ability, have an influence by asking for information from manufacturers or joining relevant associations or initiatives.

Green Chemistry: conducting chemistry in a way that attempts to curb pollution, save energy and carry out production in an as environmentally friendly way as possible. At the same time, hazards in both production and product should be avoided. To achieve these goals, the development and use of new techniques is necessary.

³ <https://www.kaneo-gmbh.de/green-it/leitfaden-zur-umsetzung-einer-nachhaltigen-it-infrastruktur/>

The twelve basic principles of Green Chemistry were developed by Paul Anastas from the Environmental Protection Agency and John C. Warner. For the CSE Standard, the following seven of these principles are relevant with reference to chemical reactions and auxiliaries in the framework of the standards for the production of natural cosmetics and care products listed in section 6 of this document:

- Avoid environmental pollution: carry out chemical syntheses, processes and reactors in such a way that pollution and contamination are avoided
- Intensive use of renewable raw materials
- Application of safe solvents and reaction conditions; if possible, the use of additives is avoided
- Increasing energy efficiency: if possible, reactions are carried out at room temperature
- The production of chemicals and products which biodegradable naturally after use without harming the environment
- Real-time monitoring, control and management of all procedures in order to prevent pollution, contamination and thus waste
- Minimise the risk for accidents

Indicators: In this standard, evidence of compliance is given through the use of indicators. These indicators ideally consist of performance figures. In cases where it is not yet possible to establish a performance figure or where they are not useful, a change in the desired direction is considered as indication.

Indirect supplier: For the purposes of this Act, an indirect supplier is any company that is not a direct supplier and whose supplies are necessary for the manufacture of the company's product or for the provision and use of the service in question.⁴

Ingredients: Components of a product, including both the final product and the packaging.

kbA: Organic cultivation. This refers to all plant products that have been produced in accordance with the EU Organic Regulation or USDA or the specifications of the IFOAM family.

kbT: Organically reared livestock. This refers to all animal products that have been produced in accordance with the EU Organic Regulation or USDA or the specifications of the IFOAM family.

Multicomponent packaging: Packaging consisting of various individual components such as paper, aluminium, plastic, etc.

Product: A product or service supplied for the market.

⁴ § 2 Abs. 8 LkSG

Production company: A company which produces its own products for the market.

Quality: Based on the general definition of "quality" as the matching of claim and performance, the term quality is understood in this standard in the additional terms of sustainability. The claim is therefore to implement sustainable business practices, while performance is defined as the way the company actually practises its business. In this understanding, a quality management system therefore includes not only the classic attributes such as documentation, traceability, continuous improvement, etc. according to ISO 9001, but also includes the sustainability issues of this standard including ISO 14001.

Raw materials: Working / original materials for products and services.

Start-Up: A start-up was recently founded, offers innovative, mainly technical solutions and is designed for short, steep growth.

Subcontracting: Activity within a production process that takes place under contract.

Subcontractor: Company that performs activities under contract. Subcontractors are not suppliers.

Sufficiency: Doing business frugally means finding a healthy balance between consumption, reduced consumption and decommercialisation. In the CSE standard, the natural limits on resources are also considered as part of the concept of sufficiency, and the focus is therefore on minimising the consumption of raw materials.

Supplier: Organization that delivers raw materials or finished products.

Sustainable Bank: A sustainable bank meets the criteria of 6.1. A2

Sustainable Building according to the DGNB system: The German Sustainable Building Council (DGNB) presents graded awards (bronze, silver, gold, platinum) for sustainable construction projects. Criteria for process quality, technical quality, socio-cultural and functional quality and economic performance are evaluated. In the CSE standard, the term "sustainable building" is used to mean the planning and implementation of construction projects according to the DGNB criteria.

Sustainability Management System: The system that organises all activities in terms of sustainability.

Contract manufacturers: Companies that manufacture products on behalf of a contracting company.

Young companies: We understand young companies as companies in the process of being established. As a rule, these companies do not exist on the market for longer than five years. Depending on the business model, however, the development can extend far beyond this 5-year limit, especially if it is a sustainable business model with organic growth without outside

capital. Therefore, the CSE standard understands "young companies" as companies whose foundation took place within the last 10 years and which live a sustainable business model with organic growth.

2. INTRODUCTION

This standard regulates the requirements for the acquisition of authorisation usage of the sustainability label "CSE" for companies. Requirements that are already covered by regulations on cosmetics, waste disposal, labour etc. are not part of this standard. The standard requires that all legal regulations are respected, including avoiding corruption, not forming tax havens, not funding militant organisations, etc.

The CSE-Standard has been designed for companies that can be allocated to the sectors of production, services and trade.

It is divided into systemic requirements, minimum requirements, company-defined sustainability goals and sustainability priorities.

The **systemic requirements** constitute ISO 14001. This standard provides the right tools to build a systematic management system that not only ensures that the minimum requirements are met, but also that the sustainability goals are achieved.

The **minimum requirements** are the basic and absolute criteria for sustainability certification. All three fields of ecology, social and economic sustainability are considered. In order to maintain a comprehensive structure, the criteria are organised according to the flow of goods within a company. The input section contains criteria that are relevant for resources that flow into the company. The process section lists criteria involved in the manufacture of the product (including services), trade flows having a subordinate role in this area. The output section establishes the criteria for everything which leaves the company.

In each area, all three dimensions of sustainability - economic, social and ecology – are considered.

The **company-defined sustainability goals** are criteria that are chosen by the individual company for their further development. They are based on the minimum requirements and are a consistent continuation of the approaches toward sustainability. They are roughly divided into environmental, social and economic areas, although the dimensions often overlap.

During the first audit, the objectives the company wants to achieve are determined. The commitment to a minimum of 3 goals from at least 2 dimensions is a prerequisite for certification. As soon as a goal has been achieved, a new goal and time frame for achieving it are set.

If one of the minimum requirement criteria is not met or a goal is not reached without explanation during the specified time frame, the company has failed to comply with the standard and therefore loses the right to use the label.

The **sustainability priorities** consist of broad themes that each individual company can select optionally and can be labelled separately by the GFAW if desired. The list of sustainability priorities is open, and can be added to at any time.

The CSE standard is continually under development and is periodically adjusted according to the latest knowledge. New versions of the standard will be published on the GFAW's website and sent to the CSE label-users and certification bodies.

For better readability, only the male form is used in this standard.

3. REQUIREMENTS FOR CERTIFICATION BODIES AND PROCEDURE OF CERTIFICATION

The implementation of the measures for sustainable economic management according to the requirements of this standard are to be documented by the individual company and will be audited annually by an independent body.

The certification and control bodies that are permitted by the CSE standard work according to ISO 17065 and have long-running experience of certifying ethically oriented standards in the business sector. Coordination of the certification process and the issuing of certificates is overseen by EcoControl GmbH.

During the first audit, the minimum requirements will be checked and at least three sustainability goals and the time frame for their implementation determined. During the annual repeat audits, the minimum requirements and the implementation of the measures to achieve the sustainability goals will be checked with the help of indicators. The auditing control body completes an evaluation report per audit, a copy of which is sent to EcoControl GmbH for the certification decision. If the report proves that the minimum requirements are being met and that the measures to reach the sustainability goals are being implemented, the company receives a certificate and is entitled to use the label.

If any criterion of the minimum requirements is not met, the company has four weeks within which to re-establish conformity with this criterion. If non-compliance regarding the sustainability goals are detected during the repeat audit, the certification body sets a deadline to correct this issue; this deadline will be between one and six months, according to the degree of non-compliance. In this period, the company must not only undertake measures to correct the non-compliance, but must also document the results of the correction measures. If these discrepancies are not implemented in the long-term, conformity does not exist with the standard and the authorisation to use the label expires.

4. REVISION OF THE STANDARD

The standard owner reviews the standard on an annual basis. The working group "Living Sustainability" consists of the standard owner and a board of pilot enterprises, appointed stakeholder representatives and expert consultants. Decisions regarding revision of the standard are made by the standard owner after consensus has been reached within the working group

5. SYSTEMIC REQUIREMENTS

SECTION MANagementsystem



CSE-certified companies introduce a sustainability management system to ensure the quality of their sustainable management according to ISO 14001:2015. The pre-existing, company-specific management system is integrated into this, creating a single integrated system. This sustainability management system is then used to systematically maintain high quality sustainable management of the company.

The norm ISO 14001:2015 serves as a basis for the sustainability management system. This standard refers only to the environment, for example containing the establishment of environmental issues and a systematic procedure to deal with these. The CSE standard goes far beyond these norms, however, not only by including additional pillars of sustainability, but also by setting absolute criteria.

The sustainability management system of all CSE companies follows the continuous improvement principle (CIP), uses the PDCA cycle (Plan-Do-Check-Act), and incorporates the core content of ISO 14001:2015, including at least the following parts:

1. Determination of the **relevant sustainability aspects**

The company defines those aspects that it assesses as relevant for its own business model. The selection of the aspects is based on a justification (e.g. from an economic, technological, ecological, socio-cultural, religious and/or political point of view) and an argumentation (e.g. by defining the impact through the business activity in the respective aspect) for the relevance. It must be available in the company in written form.

2. Analysis of the **relevant interest groups (stakeholders)**

The company is aware of its stakeholders and has named them. An analysis is available in written form, which shows the mutual expectations and demands. Suppliers are an integral part of the stakeholder analysis. See requirements for the **supply chain (chapter 6.9)**.

3. **Risks and opportunities** of aspects and stakeholders

The company determines the risks and opportunities with regard to sustainability that arises from its business activities and its specific aspects and stakeholders, including the supply chain.

4. Setting **sustainability targets**

The company sets targets based on the relevant sustainability aspects, stakeholder analysis and the respective risks and opportunities, which are specific, measurable, ambitious, realistic and scheduled (see **chapter 7**). The targets are available in written form in the company.

5. **Sustainability strategy** for improving sustainability performance and achieving sustainability targets.

The company develops a sustainability strategy to improve its sustainability performance and achieve its sustainability goals. The strategy is described and is available for inspection by all employees in the company.

6. **Integrating elements of the strategy** to improve sustainability performance in operational processes and procedures.

The company has adjusted its operational processes to the extent that the strategy can be implemented. (e.g. procedural instructions, work instructions, documentation,...).

7. **Monitoring and evaluation** of the sustainability management system in accordance with the continuous improvement principle (CIP).

The company monitors and evaluates its sustainability management system and its performance at least once a year. It draws conclusions from the monitoring and evaluation.

Subjects of the monitoring shall be at least

- a) Aspects,
- b) Stakeholders,
- c) Strategy,
- d) Achievement of objectives.

The results of the monitoring are integrated into the management system.

Facultative, the company even implements the following procedures:

8. Emergency plan
9. Controlling
10. Complaint management
11. Procedures for identification and compliance with binding obligations
12. Ensuring the control of documents
13. Evaluation of the product life cycle and improvement of its input into the environment
14. Communication procedures both internally and externally of relevant information regarding sustainability

Service providers and non-manufacturing companies as well as micro-enterprises are invited to comply with ISO 14001:2015 in its entirety.

Manufacturing companies with 15 or more (still to be clarified!) units comply with the entire ISO 14001:2015 with their sustainability management system.

Hints, help and attachments for the fulfillment of the requirements can be found in the software tool STAR, which is used to carry out the CSE certification.

6. MINIMUM REQUIREMENTS

6.1 SUSTAINABILITY ASPECT: VALUE SYSTEM / BUSINESS MODEL

CSE-certified companies offer services and products which represent a contribution to the protection and preservation of the environment and/or are a service to the common good. The motivation for the actions is not the profit, but the added value of your business activities. The generation and use of profit follows economic, ecological, ethical and social principles as described in this standard. By following the intentions of the standard, they have consequences not only within their own systems, but also outwardly, at the borders of the system.

The company presents a credible argument for the benefits of their products in terms of sustainability. The added value of these products for humans and the environment is clearly described. On the basis of their sustainable corporate philosophy, CSE-certified companies define their code of honor or refer to standard sustainability criteria in their industry (for example ecological product certifications, the DGNB's evaluation system for sustainable building, etc.) upon which they base their products.

In particular, this Code contains at least the following points in the following industries (for young companies and start-ups the respective requirements of their industry apply).

The requirements for the business model of the company to be certified depend on the industry with which the company is registered at the Trade Licensing Office. Trading companies purchase finished products and have no influence on the recipe or product design. For trading companies, special attention must be paid to the requirements for the supply chain. As soon as the company has influence on the product development and conception, it falls with the affected products into the area of "production". (e.g. company XY is registered in the trade office as a trading company, but has some products manufactured according to its own recipe. Then the requirements for trade apply, but for the designated products the requirements for production).

A Service Provider

Customers of the CSE-certified service company are targeted on the basis of their ethical principles. These principles include exclusion criteria such as external tax havens, the arms industry etc.

The service offered by a CSE-certified company provides significant added value for the customer or the common good in terms of sustainability, as defined in this standard.

A1 agencies for marketing and communication

Agencies bear a special responsibility in times of greenwashing. CSE-certified agencies are aware of this responsibility. They exclusively support projects, products and companies from

the organic sector that operate within the sustainable economy and/or make a contribution to the common good.

A2 Banks

All products are sustainable financial products (no investment in the arms industry, fossil fuels or nuclear power, no violation of human rights (ILO requirements) and exclusion of abusive child labour, no industrial animal husbandry, no gambling).

The CSE-certified bank does not speculate with food or land use rights.

When granting loans (at least 75% of loans granted), the focus is on ethical, social and ecological values that serve the common good. (Education, energy measures, renewable energies, health and care, church charities, hospitals, ecological building, resource efficiency, etc.)

B Trading with organic products

At least 75% of traded products are certified under the environmental standard of the product category, as follows or base on natural ingredients according to ISO 16128, except GMO:

Food: EU Organic Regulation, USDA, organic farming associations, IFOAM family.

Cosmetics: NaTrue, COSMOS, BDIH, EcoCert, Soil Association, Cosmebio, ICADA, demeter, natureland, Vivanness 2011, Organic and natural cosmetics in accordance with the Austrian Food Code, NCS, EcoGarantie.

Raw material for cosmetics: NaTrue, NCS, COSMOS, EU-Öko-VO, Union of Ethical Bio-Trade (UEBT), Organic and natural cosmetics in accordance with the Austrian Food Code.

Detergents and cleaning products: EcoGarantie, NCP, EcoCert, Bio-Austria, Nordic Ecolabel.

Textilien: GOTS, IVN, Naturland, demeter, UEBT und synonyme

Ecological non-food products: Such as toiletries, fertilisers, pesticides, hygiene products and other natural products: NCP.

All other industries: If no product standard exists for the industry, similar processing guidelines of the recognised organic associations can be considered. Ancillary fertilisers, plant protection products and plant tonics that are approved by the EU Organic Regulations for organic farming may also be used in CSE-certified companies.

Products made from non-renewable raw materials are only traded under consideration of the concept of circulation.

C Production

C (a) If only part of the production takes place in one or more external companies, the square root of the number of subcontractors shall sign a declaration of undertaking to comply with the minimum subcontracting requirements set out in this chapter:

Based on the sustainable corporate philosophy, audits are carried out at subcontractors by the company to be certified, in which the sustainability aspects that are important to the company are queried.⁵ If relevant aspects are not fulfilled, possibilities of improvement and objectives for fulfilment are queried. If it becomes apparent that the significant sustainability aspects cannot be implemented even in the longer term, the company looks for alternatives.

Audits are performed at an interval appropriate for the order (as a guide: every 3 years for permanent orders, after every 3rd order for irregular orders).

C (b) If the whole production of the company's entire product range takes place at a contract manufacturer, the following conditions must be met:

- The product conception (e.g. recipes, casting patterns, cuts, artwork, etc.) belongs to the company to be certified.
- Product-relevant raw materials (e.g. active ingredients, promotional ingredients) are selected and procured by the company to be certified according to its specification.
- Production takes place in Europe or in a third country if it is linked to an environmental or social project.
- The subcontractor follows a sustainability strategy with comprehensive coverage of environment, supplier relations, labor, market & ethics and finance. The company to be certified conducts annual contract manufacturer audits to demonstrate this requirement. (Recommendation: On-site audit at least every 3 years, digital audits in between).

C1 Manufacturers of non-food products

Manufacturers of non-food products from renewable raw materials who have obtained CSE certification manufacture at least **80% of the mass** of their products on the basis of natural ingredients according to ISO 16128 or according to a product standard that exists for the industry:

Cosmetics: NaTrue, COSMOS,BDIH, EcoCert, Soil Association, Cosmebio, ICADA, demeter, naturland, Vivaness 2011, Organic and natural cosmetics in accordance with the Austrian Food Code, NCS, EcoGarantie.

Raw material manufacturers for Cosmetics and washing detergents: NaTrue, NCS, COSMOS, EU Organic Regulation, Union of Ethical Bio Trade (UEBT), NCP.

⁵ An orientation to the purchasing guideline or the use of the suggestion in the appendix gives assistance here.

Detergents and cleaning products: Ecogarantie, NCP Nature Care Product Standard, Bio-Austria, Ecolabel.

Textiles: GOTS, IVN, Naturland, Demeter, UEBT, and synonyms.

Ecological non-food products such as toiletries, fertilisers, pesticides, hygiene products and other natural products: NCP Nature Care Product Standard.

Special regulation for Natural Cosmetics:

None (0%!) of the raw materials used are silicone, aluminum chloralhydrate, PEG, paraben, phthalate, coral-damaging UV filters or nano-UV filters, ethanol amines, MOAH, MOSH, formaldehyde, synthetic glycol, microplastic, water-soluble synthetic polymer, synthetic fragrance or paraffin.

Basically, the raw materials used (quantity [weight per year] incl. water) are compliant with natural cosmetics standards according to NaTrue, COSMOS, BDIH, EcoCert, Soil Association, Cosmebio, Demeter, Naturland, organic and natural cosmetics according to the Austrian Food Book, NCS or EcoGarantie.

Exceptions apply to raw materials which are non-compliant with natural cosmetics under the following condition:

Max. 20 % of the raw materials used (quantity [weight specification per year] incl. water) are accepted if they serve the purpose of better skin compatibility, effect or user-friendliness or offer an advantage in terms of sustainability (e.g. saving of resources). These raw materials are either

- nature-identical substances and their derivatives, if not available as natural substance or not producible from natural substances under resource-saving aspects. A request for naturally derived substances is sent to the supplier/raw material manufacturer with each purchase.

Or

- Chemical photoprotective filters and the esters needed to dissolve them. User-friendliness and cancer prevention play a predominant role in this category.

Or

- Raw materials consisting of natural and synthetic ingredients, as well as purely synthetic raw materials.

C2 Manufacturer Companies for food products

Manufacturer Companies for food products, which are CSE certified, produce 100% food products, which are certified according to EU Organic Regulation or USDA.

Products in the category of food supplements comply with the following requirements:

1. If the product is 100% derived from agricultural ingredients, it complies with the EU Organic Regulation.
2. If a product is enriched with vitamins, trace elements or minerals that are not certifiable under the EU Organic Regulation, the following conditions must be met:
 - Colorants and antioxidants may only be used if the corresponding chemical compound also occurs in nature.
 - No use of products from genetically modified organisms.
 - No use of synthetic chemical sweeteners, sugar alcohols, sugar substitutes, flavorings and preservatives.
 - No use of ionizing radiation.
 - No use of petrochemical fats, paraffins and PEGs.

C3 All other industries

All other industries: If no product standard exists for the industry, similar processing guidelines of the recognised organic associations can be considered. Ancillary fertilisers, plant protection products and plant tonics that are approved according to EU Organic Regulation for organic farming may also be used in CSE-certified companies.

If a product is manufactured from **non-renewable raw** materials, the principles of the circular flow concept form the basis of the product concept. Recycled material is to be preferred. A justification for the use of virgin material shall be provided, taking into account the principles of sufficiency, efficiency and consistency.

C4 Contract manufacturers (subcontracted processing companies)

At least 75% of the annual total production have to comply with the requirements set out for them by the standard. If customers demand products which do not conform to the standard, the company will offer conform products. The same requirements apply to pure contract manufacturers as to service providers.

C5 Mixed enterprises

Companies that will correspond to several industries meet the respective requirements of the industry in the various business areas with exception of C (b) (- no own production).

D Subcontractor

Services and processing steps that are not carried out within the company itself but are legally within the sphere of influence of the CSE-certified company are also subject to the CSE standard.

Subcontractors are invited to obtain CSE certification themselves.

On the basis of the sustainable corporate philosophy, subcontractors are audited by the company to be certified, in which the most important sustainability aspects for the company

are questioned. If important aspects are not fulfilled, the possibilities for improvement and objectives for fulfilling the important aspects are queried. If it becomes apparent that the important sustainability aspects cannot be implemented even in the long term, the company looks for alternatives.

Audits are carried out at intervals appropriate to the assignment. (As an orientation: every 3 years for permanent orders, after every 3rd order for irregular orders).

Applies to the production furthermore:

1. if only part of the subcontracted production is carried out by one or more external companies, the root of the number of contract manufacturers shall sign a declaration of commitment to comply with the above-mentioned minimum requirements for subcontractors.
2. if the entire production is carried out by a subcontractor because it would be uneconomical for the certified company to set up and maintain its own production plant (e.g. decorative cosmetics, book printing, young companies, start-ups), CSE certification is only possible if
 - The product concept (e.g. recipes, casting patterns, cuts, artwork, etc.) belongs to the company to be certified.
 - Product-relevant raw materials (e.g. active ingredients, promotional ingredients) are selected and provided by the company to be certified.
 - The production takes place in Europe.
 - The subcontractor lives a sustainability strategy with comprehensive coverage of the areas environment, supplier relations, working environment, market & ethics and finance. The subcontractor can prove this annually in the form of customer audits to

the company to be certified.

6.2 SUSTAINABILITY ASPECT: SUSTAINABILITY POLICY

Every company has to formulate visions as part of a **corporate philosophy** that addresses sustainability in terms of the environment, society and all interest groups that are relevant for the company. Interest groups include customers, employees, investors, suppliers, the social environment and other groups that interact with the company. A documented sustainability policy can be found in the sustainability management system, staff are conscious of it, and those who are interested can gain access to it. It is based on the three principles of sufficiency, efficiency and consistency.

At least one **responsible person** is designated to each sustainability topic.

At least three realistic **sustainability goals** are defined, and there is a strategy in place to reach these goals.

The enterprise has a responsible approach towards **animal testing**. If the use of animal testing is unavoidable due to legal requirements (medical products, REACH etc.), they are tolerated only to an absolute minimum. The company is committed to finding alternatives.

SECTION ENVIRONMENT



6.3 SUSTAINABILITY ASPECT: HANDLING RESOURCES

1. The company uses a **purchase policy** for all materials including raw materials; this is based on the sustainable development strategy. It implies that no human rights are violated, and that no products that are associated with animal experiments (as far as legally compatible) are used. It is based on the principles of **sufficiency, efficiency and consistency**.
2. No raw material with **petrochemical components** is used as an ingredient for products excluding packaging, except for raw materials approved by the respective standard.
3. **Packaging of the products** comply with the packaging criteria in the appendix, are recyclable, PEFC, FSC or C2C certified or biodegradable (glass, paper, recyclable plastic).
4. **Paper products** with the same suitability come from the listed materials according to the following priority list: 100% recycled paper, PEFC, FSC, Umweltengel.
5. **IT equipment** of equal merit is purchased according to the following priorities: second hand, TCO certified, Blue Angel, Ecolabel, epeat.
6. **Energy** (electricity, heating and cooling) is purchased based on the purchase policy.
7. Regular training and optimization measures are held with regard to **environmental aspects and effects on the environment** at the workplace.

For production companies only:

8. Non-certified products do **not contain GMOs** and are not produced by GMOs.
9. Production companies preferably use ingredients made up of vegetable raw material that comes from **organic cultivation, wild collection**.
10. Chemically processed raw materials should preferably come from **green chemistry / gentle preparation process** according to the above-mentioned definition. As green chemistry is not certifiable as a production process, the company must show its efforts to source raw materials from green chemistry - synonymous with gentle production process – from one year after certification. A request to each supplier with which the company already does business and three requests about new raw materials is considered as proof of this effort.
11. **Cleaning** of company's facilities and premises is carried out using Thermie, UV radiation, ozonation and / or biodegradable detergent according to the Detergents Regulation, preferably with NCP certified cleaning agents.

6.4 Sustainability Aspect: Energy Consumption And Energy Efficiency

1. **Energy and resource consumption** (electricity, heating, cooling, water, IT, etc.) is optimised (e.g. through appropriate behaviour at work). In this respect there is a strategy that aims to reduce resources and energy and includes staff training.
2. When **new work processes** are planned, the energy aspect is taken into account.
3. Only **green electricity** is used. This applies to companies that are located in Germany or Switzerland. Companies from other countries who cannot use green electricity must present proof to this effect. These companies must create an action plan to actively promote a change.

6.5 SUSTAINABILITY ASPECT: WATER & WASTE WATER

1. The company knows the **legal requirements** pertaining to waste and waste water.
2. It has a **system** for waste and waste water management, the aim of which is to reduce waste and minimise water pollution.
3. **Surfactants** contained in detergents and cleaning products used within the company are completely biodegradable according to the Detergents Regulation 648/2004.

6.6 SUSTAINABILITY ASPECT: WASTE

1. The company knows the legal requirements regarding waste.
2. It has a waste management system aimed at reducing waste.

6.7 SUSTAINABILITY ASPECT: CLIMATE PROTECTION

1. **Storage** meets the requirements for subcontractors. The selection of the storage place is carried out at least according to environmental and logistical criteria, using the following principle: the shortest route for the largest loads.
2. In the area of mobility, trips are minimized. The company produces a **travel policy** based on the motto "avoid, reduce and compensate". Priority is always given to means of transport that conserve resources.
3. In **mobility**, business trips are compressed.
4. CSE-certified companies and organisations are **climate neutral**. The greenhouse gases emitted are calculated according to the GHG Protocol. At least Scopes 1, 2 and company-relevant parts of Scope 3 that cannot be assigned to products are determined, reduction potentials are developed and the emitted gases are compensated. The principle of **1. Avoid, 2. Reduce, 3. Compensate** is applied.

1. Avoid and 2. Reduce: Based on the carbon footprint, potential savings are identified and tapped. A reduction strategy is in place that aims to achieve maximum reductions. After all

potential savings have been exhausted, greenhouse gas emissions at production companies remain at least the same in relation to sales.

3. Compensate: The company takes compensations for the "unavoidable remainder" in the amount of 10% more additional CO₂ equivalents than it emits or is otherwise active for the sequestration of CO₂. The stated goal is to reduce greenhouse gas pollution in the atmosphere. Offset projects demonstrate their climate effectiveness through certification.⁶

The calculation, reduction and compensation is successively extended to product-related areas. The guide for deciding which areas are to be added is the relevance of the respective area (raw materials, flow of goods, packaging, etc.) for the company and, in a second step, the feasibility of climate neutrality for this area.

6.8 SUSTAINABILITY ASPECT: PROTECTION OF NATURE AND BIODIVERSITY

1. No raw material is derived from plants or animals that are threatened with **extinction** and are on the list of the International Union for Conservation of Nature and Natural Resources (IUCN). Exception are plants and animals that were humanely cultivated or farmed.

⁶ Offset projects for compensation should fit the company's daily business. An offset project within national borders can be just as relevant for the reduction of greenhouse gases as a reduction in distant countries if companies are active there. Guidance for the choice of offsetting should be provided by the effectiveness of the measure.

SECTION SUPPLY CHAIN



6.9 SUSTAINABILITY ASPECT: SUPPLIER RELATIONS

1. Services and processing steps not performed in the company

Services and processing steps that are not performed in the company itself but are legally within the sphere of influence of the CSE-certified company due to contractual relationships are also subject to the CSE standard. See also Chapter 6.2 Subcontractors.

The supply chain is included in the existing sustainability management system. For the areas

- Own business activity
- Direct (see definition, all contractual partners relevant for production)

and

- Indirect suppliers (see definition, all suppliers that are not direct).

the company conducts a risk analysis regarding the violation of human rights and environmental pollution. It takes measures to prevent and reduce them. In accordance with the principle of continuous improvement, it measures and evaluates its measures.⁷

Based on this, the following supply chain requirements apply:

2. Long-term partnerships

Long-term partnerships are being established. In the choice of partnerships, dimensions of sustainability such as transport routes, promotion of biodiversity, animal welfare, climate-neutral company and transport, etc. have at least the same importance as price conditions.

3. Supplier assessment

CSE-certified companies carry out a supplier assessment with regard to sustainability performance and ILO requirements. The basis for the **supplier evaluation** is a management system for naming, evaluating and prioritizing all suppliers. If a supplier is changed, this is done

⁷ These requirements correspond to the Supply Chain Sourcing Obligations Act https://wirtschaft-entwicklung.de/fileadmin/user_upload/5_Wirtschaft_und_Menschenrechte/Downloads/Lieferkettensorgfaltspflichtengesetz.pdf Currently, the law applies to companies with more than 1000 employees.

The online tool supports risk analysis: <https://www.mvorisicochecker.nl/de> or <https://wirtschaft-entwicklung.de/wirtschaft-menschenrechte/csr-risiko-check/>

The SME Compass provides support in creating measures, measuring and evaluating: <https://wirtschaft-entwicklung.de/wirtschaft-menschenrechte/kmu-kompass/>

with comprehensible reasons. This serves to establish a basis for forming cooperations and partnerships.

6.10 SUSTAINABILITY ASPECT: HUMAN RIGHTS, SOCIAL AND ENVIRONMENTAL STANDARDS

1. The company uses a **purchase policy** for all materials including raw materials; this is based on the sustainable development strategy. It implies that no human rights are violated, and that no products that are associated with animal experiments (as far as legally compatible) are used. It is based on the principles of sufficiency, efficiency and consistency.
2. The company uses a purchasing guideline for all materials and starting materials that is based on the sustainability strategy. It includes that no **human rights** are violated, ILO requirements are complied with, and no products related to animal testing (with the exception of those required by law) are used.
3. If there is an alternative commodity which
 - contributes more to increasing biodiversity, species diversity and/or soil quality

and/or

- can be sourced **from fair trade, fair production or fair wild collection** (fairwild, fairforlife, forlife, UEBT, Fair Trade, naturland fair, Rapunzel Hand-in-Hand)

and

- which meets the quality requirements

this is preferably used for product development.

Furthermore all the raw materials of the products are regularly checked during the production process, whether there are positive alternatives available.

4. **Critical raw materials** whose cultivation poses a threat to the indigenous population or/and eco-systems (**such as palm oil, palm kernel oil and their derivatives**) are used according to the following priority list: organic, fairwild, UEBT, FairTrade, fairforlife, forlife or Rapunzel Hand-in-Hand). If palm oil, palm kernel oil and their derivatives are not available in these qualities, they originate at least from RSPO cultivation.

SECTION WORKING ENVIRONMENT



6.11 SUSTAINABILITY ASPECT: TRAINING

1. All people involved in the company have the opportunity to **continue their education**. Sufficient funds are provided by the company for this purpose.
2. Training and optimisation in relation to occupational health and safety, health at work and **accident prevention** take place regularly.

6.12 SUSTAINABILITY ASPECT: EQUAL OPPORTUNITY AND PARTICIPATION

1. The **recruitment** of new employees is not discriminatory, but is performed on the basis of competence, aptitude, job description, and other company-specific criteria.
2. An employee receives notification of all **decisions and visions** relevant to him or her. Evidence can be shown that their opinion is considered in the company.
3. **Employee participation** is facilitated in the company.
4. **Equality of opportunities** for all employees is ensured in terms of employment, training, further education and career advancement.
5. Each employee's **area of responsibility** of so defined that the individual can act independently within their area of competence and undergo further training. The aim is personal motivation and satisfaction in the working place increase, thus having a positive impact on performance.
6. The enterprise has established a procedure to deal with **redundancies** in a fair way. The aim should be that if redundancy is necessary for operational reasons, it should be communicated as soon as possible and handled with the best support. This includes making the reasons for the redundancy transparent, offering help to find a new position, offering a career advice service, giving references, providing compensation. The principle of training instead of job termination should be applied.

6.13 SUSTAINABILITY ASPECT: EMPLOYER ATTRACTIVENESS

1. Working hours are designed to be **family-friendly**, whereby working hours are managed flexibly. Meetings and obligatory internal events after 17:00 are only necessary in exceptional cases and for which justification can be given. No employee is forced to work at the weekend.
2. If it is technically practicable, the company allows **home office**.
3. **Employee satisfaction** is taken seriously within the company. The company has a process with which it measures satisfaction, and examines and acts on the results.
4. **Interns** are not exploited. The company follows the "fair company" principles when recruiting trainees.

SECTION MARKET AND ETHICS



6.14 SUSTAINABILITY ASPECT: VALUE SYSTEM

1. The enterprise has a responsible approach towards **animal testing**. If the use of animal testing is unavoidable due to legal requirements (medical products, REACH etc.), they are tolerated only to an absolute minimum. The company is committed to finding alternatives.
2. The concern for **animal welfare** is a matter of course for CSE companies. Therefore, all animal products are preferably not only from controlled organic cultivation but also from association farms. In addition to this priority setting in purchasing, the company has knowledge of the conditions under which the animals are kept and carries out a survey of its suppliers/producers at least once a year (see also Supplier Survey).

6.15 SUSTAINABILITY ASPECT: PRODUCT LIFE CYCLE

1. The impact of the company's activities and products are described in the sustainability management system in terms of the **circular concept**, with the aim of maximising the life cycle of products.

6.16 SUSTAINABILITY ASPECT: TRANSPARENCY

1. **Advertising** of the products is honest. No promises are made about the products which have not previously been tested.
2. **Transparency**: the company does not misuse the term „sustainability“. Its sustainability performance is integrated transparently in its marketing strategy. Staff training on sustainability should be carried out at sales points, as these are the most important contact point to the consumer.

SECTION FINANCE & PROPERTY



6.17 SUSTAINABILITY ASPECT: INTERNAL FINANCE

1. **Profits** are returned in such a way that they are invested in implementing the measures necessary for reaching the company's goals (e.g. in the form of investment into energy saving measures, investment into further training of the employees, ethical investment or similar activities).
2. The wages of female and male staff **should be equal** in terms of level of responsibility and pay level.
3. The **income gap** of 1:15 is not exceeded within the company.
4. The company designs its **profit margins** in line with the intention of this standard. It has and continues to develop an awareness about the impact that excessive profit margins have on sustainability.

6.18 SUSTAINABILITY ASPECT: EXTERNAL FINANCE

The company's financing policy is in line with ethical criteria . This means:

1. For **domestic transfers of funds** and/or storage of free capital, a bank that is sustainable by this standard is chosen. Capital investments are made in a sustainable manner.
2. Promotion of **sustainable company pension schemes**, if available, and support for switching to a sustainable company pension scheme.
3. Evaluation of **company insurance** schemes with regard to a sustainable option at least every two years.
4. In the case of **debt capital**, regional aspects and ethically oriented financiers are taken into consideration. In individual cases, it should be examined whether a local donor is worthy of support for the region or whether a sustainability-oriented financial institution should be chosen.

7. CRITERIA CATALOGUE OF COMPANY-DEFINED SUSTAINABILITY GOALS

The criteria for sustainability goals defined on the individual enterprise level are built on the minimum requirements. These goals are either chosen by the company from the criteria listed below, or are based on self-generated criteria. Of the sustainability targets, of which there should be at least 3, a maximum of 2 may be taken from any one dimension (social, ecology or economy). One of the two dimensions must be ecology in order to meet the ISO 14001:2015 standard. In other words, the prerequisite for the continued use of the label "CSE" is, alongside compliance with the minimum requirements, proof that measures are being carried out to reach the selected targets, with evidence marked by the appropriate indicators. These indicators are in turn continually adapted to the current state of knowledge. Once a company has achieved its goals and thus fulfilled its optimization level, its goals are to maintain that level.

The list of possible sustainability objectives is open, as it can be added to upon application to the "Living Sustainability" working group.

The time frame within which to achieve these goals is from **3 to 5 years**. In justified cases, the period may be extended. Applications for such an extension are submitted to the certification committee.

7.1 SECTION MANAGEMENT SYSTEM

1. The **company's corporate objectives** are clearly defined and positioned in the quality manual as well as the management plan. Indicators: none.
2. Social-ecological accountancy: "**Goodprint**". Indicators: not defined as yet, as this kind of accountancy is still under research.
3. Creating a **common good balance sheet** according the concept of the Economy of Common Good. Indicator: all indicators are included in this balance sheet.
4. Commitment to **activities with positive social effects** in every place of business activity. Indicator: List of activities, including effort and effect.
5. External social activities take place in **ethically oriented projects** and ethical investment, for example through the support of associations, NGOs, school projects and the like. Indicator: number of activities, listed by weighting.
6. The enterprise refrains from the use of **critically produced raw materials**, for example palm oil. The enterprise finds a way to replace these raw materials or to support the socially and ecologically viable production of such raw materials.

7.2 SECTION ENVIRONMENT

1. All **plant-based ingredients**, if available, originate from organic cultivation or fair wild collection. If the vegetable raw material is available in "fair" quality, this will be used preferably. The enterprise develops a process by which it determines how to acquire raw materials according to the following priority: fair and certified organic > organic > plant-based. Indicators: percentage of purchase in number and quantity.

2. At least one component of each end product is **organic** or sourced from **fair wild collection** (sustainable collection from the wild). Indicators: percentage of the products per total number of products with organic components.
3. **No raw materials from fossil sources** are used, neither in the packaging nor in the product itself. Indicators: should not be required.
4. **Palm oil** is only used if it is **sustainably cultivated**, and which is produced in such a way that no indigenous peoples are driven off their land and no rainforest is felled.
5. Companies that use **palm oil-based raw materials** (for example, emulsifiers, emollients, bodying agents, ascorbyl) in their products **substitute** these for sustainable palm oil-free ingredients.
6. The company engages in the Science Based Target Initiative and identifies a reduction target for its industry.
7. **Direct energy use and greenhouse gas emissions** are reduced to a minimum. Regarding **indirect energy use**, the company develops a procedure to reduce this to a minimum as well. Indicators: relation of energy to sold product = energy efficiency, but also how much emissions occur, possibly in combination with carbon neutrality.
8. **Packaging** is made out of materials which can be easily recycled. No use of multi-component packaging. The design allows for efficient use of materials and the container can be completely and easily emptied. This can be demonstrated in comparison to other packaging.

7.3 SECTION SUPPLY CHAIN

1. **Intermediaries** display their added-value for producers and consumers. Indicators: not useful.
2. All **permanent suppliers** manage their businesses sustainably as well. Ideally they are also CSE-certified. Indicators: number of sustainable suppliers.

7.4 SECTION WORKING ENVIRONMENT

1. **Salaries** which are designed to be socially sound.
2. Recommendation for an orientation regarding wages: the highest wage should be no more than ten times higher than the lowest wage in a full-time permanent position.
 - a) Recommendation for a model of **socially sound remuneration**: basic wages and further increases related to additional performance such as responsibility, length of employment in the company, extra hours and training completed etc.
 - b) **Satisfaction in the workplace**: all staff are aware of their value for the company, just as the company is aware of the value of its staff members. Actions are oriented towards this. Indicators: a staff survey, sickness data, fluctuation.
3. Establishing apprenticeships and/or voluntary work placements. Indicator: % of trainees out of total number of employees.
4. Embracing local initiatives for the integration of handicapped or disabled people.

5. Staff receive a share of the profit or good ideas are rewarded.

7.5 SECTION MARKET AND ETHICS

1. Negotiations with countries in which imports **require animal testing of the products** are designed in such a way that the company's disapproval of animal testing is clearly communicated. A position paper, plea or petition to the relevant authority or representative can represent a start. This document should clarify the position of the enterprise and sensitise the countries towards that topic.
2. Investment in ethical financial products.
3. Action connected to the challenge of **palm oil**. Responsible handling of the consequences of the increased demand for raw materials. e.g. :
 - a) Research and use of substitutes
 - b) Own activities to support indigenous people and biodiversity
 - c) Support of organisation which protects indigenous people and biodiversity
4. **Inclusion of sales outlets** and sales representatives. All sales outlets comply with the minimum requirements of the CSE standard. Indicators: percentage of CSE conform sales outlets, percentage of fulfilled minimum requirements per sales outlet.
5. In the course of **cooperative activities**, the company builds up **solidarity** with other businesses. This can take the form of transfer of knowledge, or sharing know-how, workforce or contracts, and / or taking part in cooperative marketing and joint crisis management.
6. The company pays attention to and participates in research on **sustainable packaging**.

7.6 SECTION FINANCE

1. The company is aware of the origins of the **external finance** that it uses.
2. **External finance** is only accepted from ethically oriented financiers. Financiers show how they refinance. Indicators: none.
3. Insurers are asked annually/every 2 years what they are doing for sustainability. If applicable, successive terminations with reasons take place.

8. SUSTAINABILITY PRIORITIES

Topics can be selected voluntarily from the category "Sustainability priorities". These are dealt with individually by the GfaW.

8.1 CIRCULAR ECONOMY

To find sources of new added-value opportunities, the company begins with output-input-tables. Output-input-tables show where added-value is possible within the chain of

production, e.g. through the use of organic waste as compost that is either sold or reused in cultivation.

8.2 ANIMAL WELFARE

The enterprise is actively engaged in alternative studies on safety.

8.3 CARBON NEUTRALITY

The company, its sales outlets, sales force and all its B2Bs are managed in such a way that they are carbon neutral.

8.4 CLEAN PROCESSING OF RAW MATERIALS (GREEN CHEMISTRY).

The company is engaged in research into and application of cleanly processed raw materials.

8.5 ETHICS

The company is engaged in social projects, offers employment opportunities to socially disadvantaged people or is involved in other ethically oriented projects.

8.6 KNOWLEDGE TRANSFER

The company is involved with knowledge transfer of sustainability topics. It organises workshops, meetings, training, courses etc. and participates in research projects.

8.7 ECONOMY FOR THE COMMON GOOD

The CSE-certified company creates a common good balance sheet and supports the economy for the common good.

8.8 GREEN-IT

The company focuses on Green IT solutions as defined in this standard.

9. APPENDIX

All templates for compliance with the criteria are stored in the software program CSE-STAR (Sustainability Tool for Assessment and Reporting).