

THE DEVELOPMENT OF 4 QUADRANTS IN THE FIELD OF CSR



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Abstract

Nowadays most large companies are getting involved in Corporate Social Responsibility (CSR) for numerous reasons and benefits. This has led to variations in how companies execute their CSR programs, what companies want to reach with these programs and how these companies involve their stakeholders. This study attempts to answer the question: how do companies engage with their CSR program? This research question was established after a gap in the literature was found regarding the classification of CSR programs and the impact companies accomplish with these programs. To provide an answer to the research question first a literature review is provided to obtain an understanding about the current findings in the field of CSR whereby CSR is linked with stakeholder theory and employee engagement. Afterwards, a database from scratch of 100 large Dutch organizations or organizations operating in the Netherlands was established in combination with conducting surveys and five semi-structured interviews. The collected data from the database and surveys were analysed via qualitative methods whereas the collected data from the semi-structured interviews were analysed via qualitative methods in combination with the creating of a pivot-table. The analysis led to the finding that CSR programs can be classified according to four quadrants that are related to the level of impact and the level of involvement of the CSR program and the corresponding characteristics per quadrant. The quadrants that were established and cannot yet be found in the literature are: Infancy CSR, Greenwashing CSR, High potential CSR and Genuine CSR.

KEY WORDS: *CSR, stakeholder theory, employee engagement, impact, involvement, varieties of CSR programs*

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1. Introduction

1.1 Problem indication

Businesses flourish the market by balancing supply and demand, providing jobs, generating new innovations and offering access and exits opportunities. The relationship a business has with its society received a central position since the emergence of organizations (Campbell et al., 2009, p. 14). Whereas it seems that in the past there was one and only one social responsibility for businesses and that was to make a profit (Friedman, 1970), nowadays the responsibility of businesses has expanded to greater extends. Especially the impact companies have on the environment and their society received greater attention. This movement can be addressed as Corporate Social Responsibility (CSR). Corporate social responsibility is embraced by many different companies and sectors in the past years. Those companies see possibilities arising by connecting more to their stakeholders and going beyond their legal compliance (McWilliams & Siegel, 2001). Engaging in Corporate Social Responsibility remains on a voluntary basis so it might seem that companies are embracing more additional costs by the philosophy of ‘do good, receive good’. However, those additional costs do not automatically mean a decrease in profitability but more the other way around: an increase. This is partially caused by the movement of consumers that want their consumption activities to be more meaningful and look for companies that can fulfil this demand (Vallaster et al., 2012). Where in the beginning only companies who were founded because of their social commitment engaged in Corporate Social Responsibility a shift is noticeable of large multinationals embracing the benefits that Corporate Social Responsibility might have to offer (Doane, 2005). A variety of different Corporate Social Responsibility programs emerged as a result. This can lead to a distinction of companies that on the one hand benefit mostly their own business operations by being involved in Corporate Social Responsibility and on the other hand companies that not only benefit their own business operations but also diminishing, in a positive way, the societal and environmental issues in their surroundings. Meaning that the Corporate Social Responsibility programs of the latter companies are expected to have a higher level of involvement and impact. This has consequences for the corporate governance a company implements and the level of employee involvement and commitment the program receives.

The research question that this thesis would like to answer is therefore: “How do organizations engage with their CSR program?”

This research question will be answered with help of the following sub-questions:

- What is the level of involvement (low/high) the organization has with its CSR program?
- What is the level of impact (low/high) the organization has with its CSR program?

1.2 Relevance

In the article of Aguinis & Glavas (2012) a review and research agenda is presented on the topic of corporate social responsibility. It is stated that most research so far has focused on the institutional and organizational level of analysis. These levels of analysis are, for instance, involved in laws and standards or the reasons why organizations engage in corporate social responsibility. However, less is known about the individual level of analysis and how companies engage in their corporate social responsibility program. This individual level of analysis focuses more on employee engagement towards corporate social responsibility and

the level of commitment/involvement. Some companies involve their employees from the start, since the implementation of a corporate social responsibility program. Employees and other important stakeholders can send in requests or ideas regarding the improvement of the current program whereas other companies only centralize their corporate social responsibility program around the top management level and don't involve their stakeholders.

This thesis tries to study corporate social responsibility from an individual level of analysis and tries to integrate the organizational level of analysis as well, providing a multilevel perspective. It is interesting to see how these levels can be combined both for further research as well as for organizations at large. In the end a classification can be made on how companies engage with their corporate social responsibility program and what the distinctive characteristics are based on the level of involvement and the level of impact.

1.3 Research design

This thesis will be a combination of a literature study and a qualitative analysis study. The main focus will be on large Dutch organizations or large organizations that operate in the Netherlands. Multinationals mostly dominate in the field of corporate social responsibility because they are under a constant pressure of a variety of stakeholders with different demands and believes to change the corporate governance and often have the means to set up a corporate social responsibility program (McWilliams et al., 2006). The research will begin with a literature review to address the different aspects of corporate social responsibility and the link with stakeholder theory and employee involvement. From there the research will move towards a qualitative analysis study on the organizational level and individual level. The developed database, conducted surveys and semi-structured interviews will be analysed from which results will be concluded. The research ends with a discussion of the limitations of this research and recommendations for further research.

2. Literature review

In this section an overview will be given about the findings and theories that are already known in the field of Corporate Social Responsibility (CSR). For simplicity, Corporate Social Responsibility will be referred to with the short reference 'CSR' from this point onwards. The literature review will first provide a general description about the concept of CSR, after that the link will be made with stakeholder theory from which the theory of employee engagement will be explained.

2.1 Corporate Social Responsibility

2.1.1 CSR defined

Corporate Social Responsibility is often studied from different fields of interests, such as marketing, human resource management and organizational behaviour, which led to a division in the literature (Aguinis & Glavas, 2012). As a result, no clear definition is established of what CSR truly encompasses. For clarity this thesis will follow the definition that CSR concerns: “companies going beyond legal obligations and their own interests to address and manage the impact their activities have on society and the environment” (McWilliams & Siegel, 2001). So in other words and as this definition prescribes, for instance companies that forbid child labour in their production process are not involved in CSR because this is a legal obligation and does not go beyond this. Becoming a good corporate citizen has become of greater concern but how are these social responsibilities met?

CSR can be roughly divided into four dimensions that embrace the social responsibilities of a business. This model is known as the Four-Part model of CSR and can be viewed as a pyramid (Carroll, 1991). This model is implemented in many papers (Baden, 2016; Jones et al., 2009; Carroll, 2016) and consists of:

Philanthropic responsibilities

– Actively engaging in programs that contribute to society at large and enhances social welfare. Even though society expects that businesses are involved in these responsibilities they are often performed by the business on a voluntary basis.

Ethical responsibilities

– Business performances need to be achieved fairly and in an honest manner. Society expects that businesses perform their activities in a societal manner that are not established by law, often performed under pressure of society.

Legal responsibilities

– Obeying the law when performing the economic mission of the business.

Economic responsibilities

– Ensuring that a business will continue to provide goods and services to consumers and make a reasonable profit at the same time.

This pyramid emerged from the CSR categories referred to by McGuire (1963). In the beginning only the traditional responsibilities of the company were acknowledged, so the economic and legal responsibilities. Whereas later, these traditional responsibilities were complemented by the new social responsibilities, so ethical and philanthropic responsibilities.

This led to a total CSR dimensions overview in which “the economic and legal responsibilities are required, the ethical responsibilities are expected and the philanthropic responsibilities are desired” (Carroll & Shabana, 2010).

2.1.2 Reasons to engage in CSR

To engage in total CSR, companies need to acknowledge their philanthropic and ethical responsibilities as well. These responsibilities are seen as desired (Carroll & Shabana, 2010) and are not enforced by law in Europe or explicitly by the company’s business environment (a shift in increasing social pressure is however noticeable). Nevertheless, CSR is embraced by many different companies and sectors in the past years (Vallaster et al., 2012). Companies see possibilities arising by connecting more to their stakeholders and ensuring additional profits via activities that are socially responsible (Vallaster et al., 2012).

The business case of CSR is often referred to as the model that explains why companies are engaged in CSR. The general question that is asked in the model is, what are the benefits for the organization to embrace CSR? This question is answered by means of stating the “arguments why companies should accept and advance the CSR cause” (Carroll & Shabana, 2010). These arguments are mostly based on economic drivers and what CSR activities can mean for the financial performance of the company, so not necessarily for society at large. Businesses can benefit from CSR in the following ways:

- 1) Cost reduction and risk management: implementing more sustainable strategies may lead to cost savings in materials and production processes (Weber, 2008).
- 2) Positive increase in company’s image and reputation: companies can increase their reputation when consumers perceive a fit between how the company makes a profit and the cause it is supporting (Bhattacharya & Sen, 2004). For instance, when a liquor company tries to convince parents to talk to their children about not drinking the fit between the company and the cause is not present and the cause is too closely related to the business core practices.
- 3) Increased employee motivation and positive effects on employee recruitment: employees that feel involved in the decision making process have an increased motivation and companies that engage in socially responsible activities are more attractive to work for (Branco & Rodrigues, 2006).
- 4) Increased sales revenues: studies concluded that there is a positive link between CSR and purchase intention (e.g. Bhattacharya & Sen, 2004). Nevertheless, this is only true for companies that have a strong firm/cause link and whereby the CSR efforts are visible throughout all business practices.
- 5) Competitive advantage: obtaining a competitive advantage is mostly reached by companies adopting to their external environment (Kurucz et al., 2008, p. 88). Companies usually implement strategic CSR activities that allow a firm to “achieve a sustainable competitive advantage, regardless of motive” (McWilliams & Siegel, 2010).

Besides being driven by economic forces and concentrating only on the benefits that companies can grant themselves via CSR, creating value for stakeholders is equally important. Considering the interests of stakeholders, both inside as well as outside the company, is crucial to engage in total CSR (i.e. meeting philanthropic responsibilities). In this way, CSR can be an approach for value creation (Gholami, 2011). CSR can create value in three ways: 1) Community-based development, 2) Creating shared value and 3) Integration of the CSR strategy in the business strategy (Gholami, 2011).

Community-based development is an approach for many companies that want to create value for their environment. In this approach, it is important that companies recognize that each region/community is different from another region/community and as a result each community should be offered a personalized development program if companies want to make a real impact (Alexander & Brown, 2006). For instance, when a company wants to create value in both areas where it operates, providing clear water provisions won't be that useful in the Netherlands as it might be in Africa.

In addition, CSR strategies can be integrated in the business strategy in many different ways to create both value for the firm and society. One way of accomplishing this is via the reciprocal strategy which prescribes that a firm's strategy should incorporate awareness of social responsibility which will result in benefits for society, as well as economic benefits for the firm (Galbreath, 2006). In relation to this strategy, firms build partnerships with NGO's or other community groups to "ensure societal welfare while at the same time benefiting the firm's reputation" (Logan et al., as cited in Galbreath, 2006).

Finally, creating shared value is based on the idea that "business success and social welfare are interdependent" (Gholami, 2011). A company can't succeed in its daily practices when it lacks natural resources or an educated workforce. Companies embrace these resources via their policies and CSR activities to be competitive in an industry.

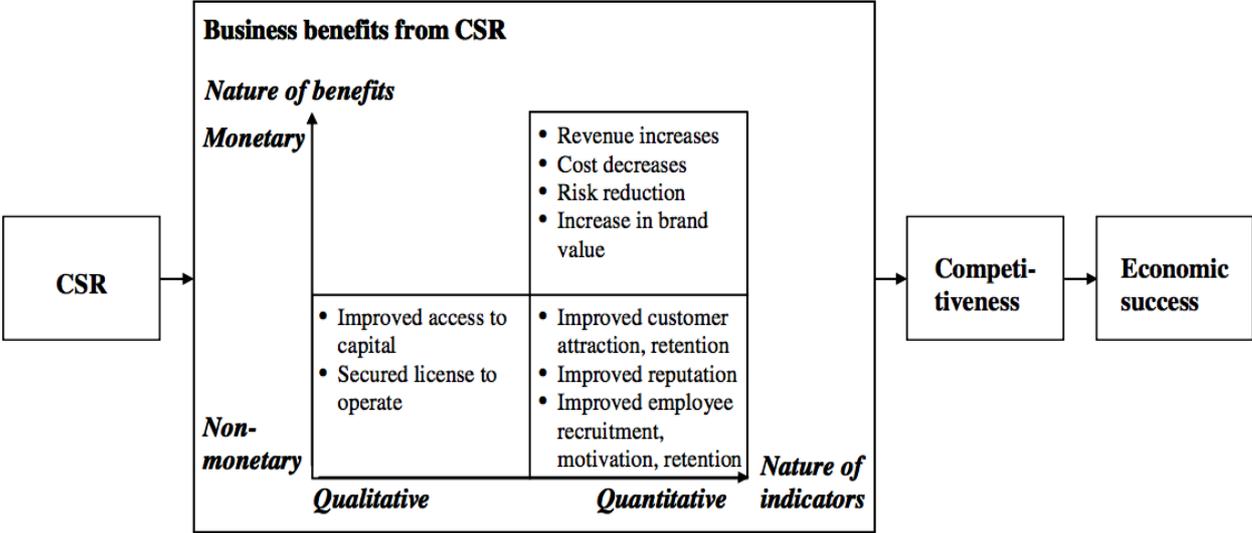
2.1.3 Critical note towards CSR

In the previous section the benefits of CSR were mostly discussed at firm level as well as the possible benefits for society at large. Nevertheless, it is also important to put a critical note on CSR which is sometimes overlooked by CSR scholars. At first, promoting the business case of CSR might seem as an incentive for companies to revise their current activities. However, this perspective can lead to a short-sighted view by company managers that focus too much on competitive-driven CSR (Haigh & Jones, 2006). As a result, managers try to balance their relevant costs and revenues by engaging in CSR activities if they sense additional economic returns. The same is true for the other way around, managers won't engage in CSR activities if they sense more additional costs than additional economic returns. Besides that, legal requirements, as they are currently implemented, push businesses to focus on economic performance that will result in manager's selecting the social initiatives that will have an economic impulse for the company itself (Haigh & Jones, 2006). Finally, due to the many different definitions of what CSR really encompasses companies are left free to decide what they view as socially responsible which may result in narrow forms of CSR or the view "business first, society second" (Haigh & Jones, 2006). In sum, the question what impact CSR can have on the business itself and the benefits attached to this are quite known but how CSR tackles the societal issues it was intended to are harder to measure (Blowfield, 2007).

In the article of Blowfield (2017), impact is defined as "the outcomes associated with particular actions". Especially in the field of CSR knowing the impact a company has with its CSR program is crucial to move away from the critics. One way to measure impact is via the CSR impact model derived from the article of Weber (2008) (Figure 1). As was indicated before, businesses benefit from CSR in several ways. Monetary benefits include direct financial effects, these benefits are related to revenue, cost reduction, brand enhancement and risk management. Whereas non-monetary values influence the firm's competitiveness but can't be measured in monetary terms, these benefits are related to employee motivation, reputation and customer attractiveness. These benefits that are derived from CSR directly affect the firm's competitiveness which will determine the economic success or failure.

The disadvantage of this model is with regard to its complexity and time consuming measurements, managers need to determine all possible drivers of both CSR benefits, CSR costs, and CSR risks to determine the impact contribution (Weber, 2008).

Figure 1. CSR Impact Model (Weber, 2008)



Besides the impact assessment, the level of company involvement is also a driver for the company’s reputation and the credibility of a CSR program. In a study by Zhou & Ki (2018) it was found that CSR programs with long involvement led to higher corporate reputation than CSR programs with short involvement. Especially in times of crises consumers have more scepticism regarding companies with short involvement than companies with long involvement. The level of CSR involvement is, among other factors, related to the company’s business model. Business models can be divided into: 1) Traditionalist, 2) Market player, 3) Contractor, 4) Distributor and 5) Integrator (Witek-Hajduk & Zaborek, 2016) (Table 1). These business models were determined on the assumption that business models are constructed on the elements of “value proposition to customers, firm’s key resources, firm’s role within the supply chain and revenue sources” (Witek-Hajduk & Zaborek, 2016). In the same article, findings suggested that market players and integrators were more engaged in CSR than other business models, independent of company sector. Possible explanations for these findings are that market players and integrators rely on close partnerships with other important supply chain partners. By aligning goals and strategies with partners in the supply chain, operations can be performed more efficiently and effectively. These partnerships rely on mutual trust which is established by ethical behaviour of all parties involved. Besides relying on partnerships in the supply chains, market players and integrators also rely heavily on their unique resources that determine their competitive advantage. Among these resources are “managerial competences, innovative and productive organizational culture and market knowledge” (Witek-Hajduk & Zaborek, 2016). Managers in these specific models are regarded as more open towards changing the business activities that will lead to higher involvement in CSR. Besides the managerial competences, these business models have the capacity to create more employee interaction. As a result, employees will feel more involved with the workplace and increased employee motivation will be noticeable.

Table 1. Characteristics of business models (Witek-Hajduk & Zaborek, 2016)

Business Model	Business Model Description
Traditionalist	The main source of value for customers is functional benefits from products, and the relationship of these benefits to costs. The firm does not have unique resources (e.g., a strong brand, patents, designs, technology, and/or recipes). The internal supply chain is long (R&D, production, marketing, sales and after-sales services). Most of the revenues are sales of manufactured products.
Market player	Customers derive most of the value from functional benefits offered by products, as well as the strength of the brand and relationships with other members of the value chain. The firm deploys its unique resources, such as advanced technologies, strong brand, patents, unique designs and recipes, and managerial skills. The internal supply chain is long (R&D, production, marketing, sales and after-sales services). A market player tends to be the leader of its supply chain. Revenues are mostly obtained through the sale of self-manufactured products, supplemented by income from licensing technology, brand names and franchising.
Contractor	The value proposition for customers is mostly based on offering functional product benefits. The main asset of the company is its production facility and equipment, which it employs to manufacture products on contract for other businesses. Its internal supply chain is focused on the production function. Proceeds from manufacturing contracts account for the bulk of the revenues.
Distributor	The value proposition here relies on a favorable relation of functional and emotional benefits of products to their costs. The key distinguishing competency of the company is market knowledge (about suppliers and customers). The internal supply chain is short and focused on the sales function. Revenues are mostly earned through fulfilling the role of a trade intermediary.
Integrator	Customer benefits can come from favorable functional features of products, but also from a strong brand and cohesive partner relationships with members of a supply chain. The distinguishing attributes of an integrator are managerial competences, management information systems, recipes, designs, patents, brand names, and market knowledge. Its internal supply chain is short: as the supply chain leader, an integrator is focused on a few core competences, such as R&D, designing, marketing, sales and after-sales services, while it tends to outsource manufacturing. Income is generated through sales of its own brand-name products and offering its own unique know-how and technology by means of franchising and/or licensing.

Nevertheless, and as already stated, companies are not restricted by (EU) law to publish environmental policy statements (Ramus & Montiel, 2005). No verification by third-parties have to be carried out so there are no restrictions in how companies execute their CSR initiatives and what they communicate to the public. As a consequence, greenwashing is an increasing phenomenon among firms which implies that consumers are misled about a firm's environmental performance or the environmental benefits of a firm's products or services (Delmas & Burbano, 2011). In addition, some companies are making real efforts in achieving both a high impact assessment and a high involvement in their CSR programs whereas other companies might present their program as such but don't align with the requirements needed to achieve this. In the article by Ramus & Montiel (2005) findings suggested that there are no large differences between industry sectors regarding the variety of environmental policies. However, there seems to be a difference between the implementation of these environmental policies across industry sectors. In this study, results found that service companies implement their policies less compared to chemical manufacturing, gas or oil companies. Due to the fact that there are less economic incentives for service companies to implement these policies. These findings all have implications for the division of CSR programs implemented by firms which can be placed along a continuum with two extremes: Institutionalized programs and Promotional programs (Pirsch et al., 2006). Institutionalized CSR programs touches upon all social obligations of an organization well at the same time trying to reach all stakeholder groups. Whereas, Promotional CSR programs don't connect with their stakeholder groups but try to increase the company's product sales as much as possible (Pirsch et al., 2006).

Having said all that, a shift is emerging. India is the first country in the world to implement a law which prescribes a minimum CSR investment per company (Pillai, 2017). This law might tackle the imbalance of different CSR initiatives by companies and might encourage other countries to follow this same line of thought.

2.2 Stakeholder theory

2.2.1 Stakeholder defined

Stakeholders can be defined as “those groups who can affect or are affected by the achievement of an organisation’s core business practices” (Freeman, 1984, p.49; Russo & Perrini, 2009). Every company has their own range of different stakeholders and this differs per company. In the traditional managerial model companies were only concerned with their main suppliers, customers, employees and shareholders (Hennigfeld, 2007). In this model the firm is only involved in a two-way communication with their shareholders. This model became outdated when companies started to look beyond their traditional stakeholders and started to acknowledge the fact that for example governments, competitors and pressure groups can also affect the business practices or that these stakeholders are affected themselves. Besides acknowledging the existence of a diverse range of stakeholders, companies started to engage in a two-way dialogue with all its stakeholders, so not only with their shareholders. This shift is also correlated with the emergence of the business case of CSR in which companies try to balance the success of their business practices while keeping in mind the different demands and needs of their stakeholders and the overall social welfare (Gholami, 2011). The stakeholder theory is acknowledged as “the most influential theory to emerge in the CSR area” (Hennigfeld, 2007).

2.2.2 Motives for influencing CSR

Stakeholders are driven by different motives to influence companies to change or adjust their CSR program or initiatives (Aguilera et al., 2007). In this article three motives were addressed. First, stakeholders are driven by instrumental motives which are related to the control someone can have over a situation. Stakeholders seek to control the business practices of an organization to have a feeling that favourable outcomes are reached. Second, relational motives give stakeholders the feeling that they are or are not treated in a fair manner by the company which is crucial to have a feeling of belongingness. Finally, morality-based motives and maybe the most important motive in the field of CSR is related to the feeling that stakeholders can have about a company who carries out CSR activities only to benefit its own economic performance. Stakeholders want to reach social change which can be achieved by pushing companies to adjust its CSR program (Aguilera et al., 2007).

2.2.3 Citizenship strategy

Companies can embrace different strategies to involve stakeholders in the establishment of the CSR policies and goals. One strategy, as indicated in section 2.1.2, is the reciprocal strategy which prescribes that a firm’s strategy should incorporate awareness of social responsibility which will result in benefits for society, as well as economic benefits for the firm (Galbreath, 2006). Nevertheless, this doesn’t align with the stakeholder theory because this awareness is mostly discussed internally and not with a company’s surroundings. This theory is more focused on mutual benefits than a real responsibility to engage in a dialogue. However, if companies want to meet both the needs of its internal stakeholders as well as its external stakeholders it needs to move in the direction of the citizenship strategy (Galbreath, 2006). This strategy can be observed when companies have a long-term commitment whereby stakeholder dialogues are executed in order to figure out all the existing interests of the different parties involved. This strategy doesn’t have as a goal to increase market performance but will contribute to being a good corporate citizen in society (Galbreath, 2006).

2.3 Employee engagement

2.3.1 What, why and how?

In the current field of CSR, a lot of research has been conducted on the organizational and institutional level whereas the individual level of CSR has been slightly neglected (Aguinis & Glavas, 2012). Nonetheless, the individual level of CSR is mostly concerned with the question of how employees are affected by CSR and how companies can engage employees in this process. Engaging employees has an organizational purpose in the sense that it can lead to mutual benefits in terms of business performance as well as increased commitment, enthusiasm and effort from the side of the employees (Macey & Schneider, 2008). Employees are important internal stakeholders because without their efforts companies will not flourish. Employees expect from the company they operate in that the company is also ethically concerned with how the business practices are executed. CSR can increase the engagement of employees in the sense that employees can feel proud to work for an organization that is also socially responsible. As a consequence, employees can feel more connected to the firm and increased efforts will follow (Chaudhary, 2017).

The benefits to engage employees with help of CSR are quite diverse, nevertheless studies show that “only 13% of employees are engaged worldwide, this rate is among the lowest it has ever been” (Glavas, 2016). So when engaged employees are more committed, enthusiastic and achieve more can you say the opposite about non-engaged employees? The answer to this question depends partially on the type of employee. Employees who already are committed to the organization for several years have more positive attitudes to the implementation of a CSR program than employees who recently started to work in a company and for instance only want to make a career (Rodrigo & Arenas, 2007). Besides depending on the type of employee, companies can engage employees more actively themselves. This however depends on the company’s commitment to involve employees in the CSR program and for this the company is solely responsible. One way in which companies can express that they are committed to involve employees is via the bottom-up approach. This approach states that not top management dictates what employees should do but that employees become aware of what is needed in a company and communicate this to top management (Smith, 2008). This approach is highly effective because it gives employees the feeling that they can more openly express themselves (Rodrigo & Arenas, 2007). Another way to involve employees in the CSR program is via corporate volunteering. Corporate volunteering involves organizations that encourage and support their employees to invest time and energy in a non-profit organization, mostly in name of the organization. Studies found that corporate volunteering leads to “increased job satisfaction, team building and productivity” (Plewa et al., 2014; Peterson, 2004). The same rational implies for a volunteering program: employees who are committed to the company for several years are more willing to participate than employees who recently started to work in the company or are dissatisfied with the current operations (Rodrigo & Arenas, 2007; Peterson, 2004).

To summarize, involving employees in CSR is important for the success of the program and will lead to an increase in employee satisfaction and commitment which will also attract new talent to the company.

3. Methodology

In this section the data gathering procedure is laid down in order to acquire an understanding of how the research has been carried out. The first step that was undertaken is to find out the varieties of CSR programs in companies. Afterwards, a more throughout understanding was needed to answer the research question from multiple perspectives.

3.1 Qualitative approach

This research builds upon the rules established in the field of qualitative data gathering and analysis. The choice to carry out qualitative research was made because this approach is much more flexible than quantitative research (Bickman & Rog, 2009, p. 144). Being able to change the course of direction allows the combination of research activities to give an in-depth understanding. Besides this, the research started with acknowledging a gap in the literature, to forming a problem statement partially based on the existing literature and identifying a qualitative design with a selected sample as a result (Merriam & Tisdell, 2016, p. 11). The combination of analysing documents, conducting interviews and sending out survey questionnaires could make this study change from a qualitative case study into a qualitative mixed method case study (Merriam & Tisdell, 2016, p. 48). Nevertheless, despite the fact that this research also carried out a survey questionnaire, which is normally viewed as a quantitative approach, it still remains a qualitative design. The reason for this is that the qualitative data dominates and therefore there is an unequal distribution. As a result, the research can't be classified as a mixed method design but more as an embedded design (Merriam & Tisdell, 2016, p. 48).

3.2 Research design

3.2.1 Database

To acquire knowledge about how companies are involved in CSR, or which varieties of CSR programs exist, a database from scratch was established of 100 companies that operate in different sectors in the Netherlands. These 100 companies are divided in 10 sectors with each 10 companies. The reason to focus on different sectors is because of the assumption that companies in the same sector usually have the same variety of CSR program (Witek-Hajduk & Zaborek, 2016). All companies are large organizations that have their head quarter in the Netherlands or are listed on the Dutch stock market. Factors that were used to determine the business size were number of employees and annual turnover. Large organizations are characterized by having more than 250 employees and an annual turnover of more than 50 million EUR (Burns, 2016).

The choice to only focus on large organizations was made because of the availability of integrated reports with both an annual report section and a sustainability section. This information was crucial to fill in the database and small/medium sized companies are normally not obliged to publish such reports. Besides that, all companies have in one way or another their roots in the Netherlands and this was also crucial because a sample of the database will be used to carry out interviews and surveys among managers and employees. The choice to only focus on companies in the Netherlands was due to the fact that getting in touch with these companies is more doable if they are located in the researcher's country of residence.

The information that is presented in the database is all secondary data that can be found in the integrated reports of each company for the year 2017. These reports are published annually on the website of the organizations and are downloadable for stakeholders and public. In the article of Welford (2004) different elements in relation with CSR were addressed that businesses can adopt. Some of these elements, nevertheless in other words, were used as variables for the database such as ‘does the company sponsor local initiatives’, ‘are employees engaged with the CSR program’, ‘is the company committed to publishing an integrated report’. In addition, new variables such as ‘the presence of a dedicated CSR manager’ and ‘focus of the CSR program’ were added to this list as possible elements for businesses to adopt. The ultimate goal of filling in all these different variables was to acquire a pattern that made visible what kind of different CSR programs exist among different sectors in the Netherlands and how companies can engage in a CSR program. This database can be seen as the start of the data collection process and as a foundation of the research (Appendix A).

3.2.2 Survey

After the database was filled in there was still information missing regarding certain variables, because this information was not stated in the integrated reports. An argument for this is that CSR reports normally cover the environmental issues in a decent manner but pay less attention to the social issues or only focus on the companies’ economic impact (Blowfield, 2007). This missing information will partially be obtained via an online survey which is sent to a large part of the HR and CSR managers and other employees of the companies that are listed in the database. Nevertheless, also other companies who are not stated in the database will be contacted to fill in the survey. Despite the fact that the database acts as a foundation it shouldn’t limit the scope of the research. The selection of different companies is based on random sampling, in this method “each member is equally likely to be chosen and this results in a representative sample” (Gravetter & Forzano, 2011, p. 146). The survey sample consists thus of employees working in large Dutch organizations or large organizations that operate in the Netherlands.

The survey was personally developed by the researcher in Qualtrics and distributed via multiple communication channels, i.e. e-mail, LinkedIn, Facebook etc. (Appendix B). The purpose of distributing a survey is to gather attitudes, opinions and facts from the selected sample (Ponto, 2015). The questionnaire is a combination of open-ended questions and closed-ended questions, multiple choice questions and single choice questions. The reason to choose for mixed methods is because some variables in the database only required a single answer whereas other variables in the database required multiple answers and some variables required an explanation by the respondent. Nevertheless, the majority of questions can be classified as qualitative so the analysis of the survey will also be qualitative. Once the survey was established a pilot was sent out to 10 employees of different companies in order to gain feedback about what could be improved. After this pilot the definitive survey was distributed among the survey sample by the different communication channels.

3.2.3 Semi-structured interviews

In parallel to sending out the surveys, semi structured interviews were carried out to get a more throughout understanding and to ask more in depth questions about the motives of the companies and why they engage in their CSR program(s) the way they do, also concerning the level of impact and involvement (Appendix C & D).

Semi-structured interviews are characterized in the sense that “everyone gets the same key questions asked, but there is flexibility in how they are asked” (van Teijlingen, 2014). The choice to carry out semi-structured interviews was mostly based on this flexibility that the order in which questions are asked can be changed per person and that follow-up questions arise because of interaction between the interviewer and the interviewee. This choice was also partially based on the assumption that staff members from different industry sectors and companies respond differently on the same questions, so follow-up questions should mostly be improvised.

To sort out which companies were contacted to carry out a semi-structured interview a convenience sample was performed. Survey respondents could indicate if they were available and willing for a telephonic interview. As a consequence, respondents that indicated they were available for an interview were contacted, depending also on function and company. For instance, sustainability managers normally have a greater understanding of why the company is engaged in CSR because it is part of their daily activities. In the end, the following interviews were conducted (Appendix D & E): 4 interviews with CSR managers & 1 interview with a regular employee whose daily activities are not centred around CSR.

Name	Company	Function description
Charessa Roet	Uniper Benelux	Manager Corporate Strategy & Responsibility
Marianne v. Keep	Verstegen Sauces & Spices	Director of Sustainability
Piet Briët	Royal FloraHolland	CSR & Sustainability manager
Annet Feenstra	H&M	Sustainability manager
Mirjam Daalman	Uniper Benelux	Planner logistics (regular employee)

To summarize, the research design can be identified as a two-stage study. The first stage consisted of studying the reality or scenario via an online survey, to acquire knowledge concerning the ‘what’ questions. Then the second phase consisted of studying why the scenario is the way it is via semi-structured interviews, to acquire knowledge concerning the ‘why’ questions.



3.2.4 News articles

Finally, news articles about the different companies that were selected through the convenience sample were combined to address the topic from multiple perspectives (Appendix F). The articles were selected on the basis of different CSR topics and developments in the field of CSR among large organizations. These news articles will not be analysed further but were summarized to get an overview of the current developments. It was interesting to see what different communication channels have to say about the CSR programs of certain companies to get a helicopter view on the topic.

4. Results

In this section the data will be analysed and results will be established based on that. First general findings from the database will be explored, afterwards results from the survey questionnaire and semi-structured interviews will be presented which will in the end lead to the development of the 4 quadrants in CSR.

4.1 Database

The database consisted of 100 companies operating in 10 different industry sectors. The database was established to get an idea of the different varieties of CSR programs in organizations. In Appendix A, a graphical representation of the findings is given and in the table below the corresponding numbers are provided. What becomes visible is that the majority of companies (64/100) started to become committed to reporting on CSR since 2012. This is in line with the growing interests of companies to include CSR and sustainable business practices in their daily activities or corporate policies (Vallaster et al., 2012). Most of the companies that are present in the database were not founded on the basis of philanthropic reasons. So these companies decided to incorporate a certain ethical philosophy next to the urge of making a profit, or rather changed their directions in how the profit is spent or established. This change in direction can be the result of external pressures, from customers and other stakeholders demanding the company to become more sustainable or socially responsible (Aguilera et al., 2007) or internal pressures, from employees or the management board. Either way, the question still remains what the impact is of the applied changes in the corporate policies or the establishment of a renewed CSR program. In the CSR reports of many different companies it is often stated that employees are the most valuable assets a company can have and that companies should cherish this relationship (i.e. Heineken, Uniper Benelux, Unilever). Nevertheless, only a small majority of companies involve their employees in the CSR program, as became clear from the database (52/100). Whereas, a minority can indicate or send in requests on how the net profit is spent on CSR and what the focus should be that aligns best with the business practices of the company (22/100). Involving employees in CSR will increase their enthusiasm, work productivity and commitment whereas excluding employees from this process will result in the opposite (Macey & Schneider, 2008). So it is a noteworthy finding that companies praise that employees are their most valuable assets but involvement remains so low. In addition, because every organization executes their CSR program and policies in a different way it is hard to make generalizations because every company should be viewed separately from another company. Besides this, current literature makes assumptions that companies operating in the same industry execute their CSR program in the same manner (Witek-Hajduk & Zaborek, 2016). In the database this pattern is also visible that organizations set up similar CSR programs compared to their competitors but differ in the level of involvement and how they execute their CSR program. For instance, most companies in the energy sector focus on energy efficiency, renewable energy and CO₂ reduction in their CSR program but differ slightly in how they involve their employees or what they can mean for society at large and societal issues. The question remains, which might be addressed in future research, why companies operating in the same industry set up their CSR program in the same way as their competitors without making real distinctive adjustments. It is not mandatory to build a CSR program which correlates with the core business practices. The question even arises if CSR programs will become even more genuine when there is hardly any correlation with the core business activities. As a result, the level of involvement and impact might increase as well, but so far little research has been conducted on this topic.

Table 1. Results Database

Variable	Number of companies
Number of employees	
- Netherlands	
475-1000	4
1000-2000	7
2000-3000	8
3000-4000	7
4000-5000	6
5000-6000	0
6000-7000	2
7000-8000	1
8000-9000	0
9000-10000	0
>10000	8
- Worldwide	
400-1000	2
1000-5000	10
5000-10000	9
10000-20000	10
20000-30000	4
30000-50000	5
>50000	11
- Netherlands + Belgium	
1000-4000	4
>6000	1
- Benelux	
7000	1
Location of beneficiaries	
- Local	36
- Global	63
- Remote	1
Presence of CSR program	
- Only at HQ	7
- Different at HQ + subsidiaries	8
- Same across organization	85

Commitment to reporting on CSR since	
- 2003-2006	6
- 2006-2009	9
- 2009-2012	21
- 2012-2015	39
- 2015-2018	25
Frequency of association	
- Ongoing	85
- Ongoing + yearly donations	13
- Yearly donations	2
Dedicated CSR manager NL	
- Yes	47
- No	53
Employees involved in how the net profit is spend on CSR	
- Yes	22
- No	88
Employees involved in CSR program	
- Yes	52
- No	48
Kind of CSR program	
- Employee volunteering program	49
- Raising money for charity	3
- None	48
Active in sponsoring initiatives	
- Yes	80
- No	20

4.2 Survey

The survey was distributed among both the employees, HR managers and CSR managers of different large Dutch organizations or large organizations that operate in the Netherlands. Two weeks were devoted to collect the data for the survey by sending out messages via LinkedIn, Facebook, e-mail etc. In the end, the survey generated the answers of 60 respondents who worked in approximately 20 different large companies and different industry sectors. Some respondents didn't fill in their name or the company they are currently operating in so the variety of companies might be larger. As is indicated in Table 2, 26 respondents were invalid and were removed from the data analysis. The reason for this invalidity is that these respondents didn't fill in the complete survey but stopped for instance after 2/3 questions, these respondents can't be taken into account then. So after cleaning up the data collected from the survey a total number of 34 respondents remained left, which can be seen as the real sample size.

As was already indicated, a survey is normally classified as a quantitative method from which statistical data can be retrieved of a large sample size (Wilson & Natale, 2001). Nevertheless, the purpose of this survey was not to get a large sample size of which a statistical analysis could be conducted but more to get a qualitative overview of the question 'What sort of CSR program does the company you operate in have?'. For the purpose of this research a qualitative analysis is more suitable because it doesn't require a large sample size to be valid but the data adds to the larger picture. As became already visible in the analysis of the database respondents also indicated in the survey that the feeling of involvement is quite low. Only (7/23) respondents feel completely involved in the CSR program. After analysing who felt completely involved it became clear that all CSR managers who filled in the survey were part of this group of respondents. It is no surprise that someone feels completely involved when it is part of their daily activities. Whereas, (12/23) respondents indicated that they were not involved at all and this number is totally made up of regular employees. In addition, participating in an employee volunteering program is only performed by (5/26) respondents on a regular basis, so multiple times per year. Whereas, (21/26) respondents indicated that they are not involved in such volunteering program or only on an irregular basis, so only once per year. Besides this, even a larger number of respondents (20/27) are not aware of the impact the CSR program has. After analysis even some CSR managers indicated that they were not aware of the impact their company's program has. It already seems that employees are more often left behind than included in a CSR program when it is not part of their daily activities, when analysing both the database and the survey. A positive remark seems that most respondents indicated that there is a CSR program present in their company (23/34) as well as a CSR manager (18/27). This is again in line with the movements of different companies to start implementing more sustainable policies and programs next to their corporate business and in addition hiring managers to make visible that it is taken seriously. Some questions still remain unanswered. First, why some companies really involve their employees in the CSR program whereas other companies want to centralize this around a specific department or management board. Second, how companies are engaged in their CSR program and how they can be classified based on involvement and impact. To answer especially the last question 4 quadrants are developed in a matrix which can classify the different companies based on their level of involvement and impact. These quadrants are established on the basis of 4 expert interviews with CSR managers and 1 employee interview.

Table 2. Results survey

Variable	Number of respondents
Sample size before clean up	60
Invalid respondents	26

Real sample size	34
CSR program present in the company	
Yes	23
No	7
Don't know	4
CSR manager present in the company	
Yes	18
No	3
Don't know	6
Classification of CSR program	
Employee volunteering program	7
Own foundation	8
Partnered with a NGO	3
Other	7
Not aware of this	9
Participating in employee volunteering program	
Yes, on a regular basis	5
Yes, but not on a regular basis	2
No	19
Feeling involved in the CSR program	
Yes, completely	7
Yes, a little bit	7
No	12
Aware of the impact the CSR program has?	
Yes	7
No	20

4.3 Interviews

Combining all the data collected from the database, survey and interviews the 4 quadrants were developed. Especially the information gathered by the interviews is decisive because during the interviews the possibility originated to ask the ‘why’ question behind certain phenomena that were presented in the database and survey (Appendix D & E). In the transcription of the interviews the quotes that are used for the analysis are marked yellow. Combined with these quotes different statements from the integrated reports and survey were used as well to analyse the total data. In the end approximately 90 quotes were used that are linked to having an impact or to being involved regarding the CSR program. With help of a pivot table it became possible to generate a 2x2 matrix with on the X-as the level of impact and on the Y-as the level of involvement. In addition, the CSR quadrants were accordingly labelled: Infancy, Greenwashing, High potential, Genuine. These quadrants are not already established by other scholars in the field of CSR but were developed through this research.

As a reminder the following CSR managers and accompanying companies were interviewed:

Name	Company	Function description
Charessa Roet	Uniper Benelux	Manager Corporate Strategy & Responsibility
Marianne v. Keep	Verstegen Sauces & Spices	Director of Sustainability
Piet Briët	Royal FloraHolland	CSR & Sustainability manager
Annet Feenstra	H&M	Sustainability manager
Mirjam Daalman	Uniper Benelux	Planner logistics (regular employee)

Infancy – Low impact, Low involvement

Companies that operate in this quadrant try to be involved in CSR or have implemented a sustainable policy but don’t reach visible results. This can be companies that have acknowledged the fact that it benefits the company to become involved in CSR and try to communicate with the public that they are doing the best they can but in fact their efforts remain superficial. Noticeable to say is that some companies in this quadrant really try to be involved or have a high impact but might be lacking financial means, resources or competent employees. In addition, companies in this quadrant mostly don’t involve the whole organization in their CSR program which makes it more the responsibility of the management board.

Characteristics attached to this quadrant are:

- Initial stage CSR
- Underdeveloped communication
- Top-down driven CSR
- Legal compliance

These characteristics were decided based upon returning quotes that were addressed in the survey, integrated reports and interviews. Companies that are in the initial stage of CSR are starting to implement a CSR program or the development of sustainable goals but are lacking to reach visible results or benefits for both the company as well as for the society. For the companies in this quadrant this is mostly due to lacking financial means or settling for less

than can be reached, in other words only reaching the legal compliance. The following quotes address this initial stage and legal compliance as it can be implemented in a company:

"After the transition, so when we became Uniper, this employee volunteering program shrunk because of the reduction in employees and financial means. So nowadays we only have the opportunity as employees to request a donation for a charity cause." (M. Daalman, logistics planner Uniper Benelux).

"We began starting to look also at scope 3 (all emissions in the total supply chain that a company can't control directly). Last year we did for one of our products a LSA analysis of the emissions of CO2 in the whole supply chain (this is for the end product, so including packaging, transport etc.). But this is only for one product and we have around 5000 products so there is still a lot of work to be done." (M. van Keep, Head Sustainability Verstegen Spices & Sauces).

"Our responsibility to Mother Nature is therefore par for the course and where possible, we do what we cannot just to prevent damage, but to do good too." (Sustainability report 2017 Verstegen Spices & Sauces).

"Furthermore, we strive to prevent any form of discrimination and to promote gender equality" (Sustainability report 2017 Uniper Benelux).

"We do know that governments will make several demands for the energy sector in the coming years so we need to revise all our current factories and their emissions." (C. Roet, CSR manager Uniper Benelux).

"The company needs a CSR program for its image and also the law says you can't operate without" (M. Daalman, logistics planner Uniper Benelux)

In addition, companies in this quadrant have a low impact due to being stuck in this initial stage and at the same time having a low involvement level because of centralizing the responsibility of the CSR goals in the hands of the management board without involving any important stakeholders or communicating with them about achievements or changes in course of direction. The following quotes address this initial stage and legal compliance as it can be implemented in a company:

"But I haven't received any information yet concerning this topic and that management has discussions about this in how to bring such volunteering program back into the company." (M. Daalman, logistics planner Uniper Benelux).

"The Uniper SE Management Board bears overall responsibility for Uniper's sustainability management." (C. Roet, CSR manager Uniper Benelux).

"No, I have no idea what projects we support. We are not informed about this on a regular basis so I think that this is the responsibility of management." (M. Daalman, logistics planner Uniper Benelux).

"No we didn't communicate this very much. This is something that we need to learn in how to communicate this to all departments." (C. Roet, CSR manager Uniper Benelux).

"From some colleagues I have heard that they don't know if Uniper has a CSR program or a CSR manager so I think when this is discussed during those toolboxes other colleagues might feel the same and want to be more informed as well" (M. Daalman, logistics planner Uniper Benelux).

"The regular employee shall know that we focus on fossil generation and that we try to secure the supply of energy and the environment but the details are known by the employees that are involved in the program." (C. Roet, CSR manager Uniper Benelux).

Greenwashing – Low impact, High involvement

Companies that operate in this quadrant are involved in CSR or have implemented sustainable policies mostly to benefit their own business operations. These companies have a limited CSR focus in the sense that the sustainability goals are mostly benefiting the company by reducing costs, money or time. The social impact however remains low or the social program has received relatively less attention so the impact is not noticeable. Nevertheless, the level of involvement is higher because companies in this quadrant recognize the benefits for their own employees when for instance work safety is increased.

Characteristics attached to this quadrant are:

- Initial stage CSR
- Correlation with core business
- Limited CSR focus

These characteristics were decided based upon returning quotes that were addressed in the survey, integrated reports and interviews. Companies that are in the initial stage of CSR are starting to implement a CSR program or the development of sustainable goals but are lacking to reach visible results or benefits for both the company as well as for the society. For the companies in this quadrant this is mostly due to the limited CSR focus and the correlation with the core business practices. This doesn't mean that these companies aren't trying to involve their stakeholders or employees in the process but they are presenting their plans and achievements as if they are already fully comprehensive. This can confuse or even mislead everyone who is presented the CSR report or achievements for the first time. The following quotes address these traits as it can be implemented in a company:

"But from my viewpoint it received greater attention in 2011 because of the scarcity of specific spices in the future. This scarcity was a good reason to start developing more concrete policies in how to safeguard these spices." (M. van Keep, Head Sustainability Verstegen Spices & Sauces)

"And next week I will be joined by a new colleague which job will be to improve the communication and PR of our CSR program." (M. van Keep, Head Sustainability Verstegen Spices & Sauces)

"No, we don't have a foundation of our own"" ""We do have in Den-Hague a large hall in which interested people are in close contact with some artists, so in this way we support the existence of another foundation" (C. Roet, CSR manager Uniper Benelux).

"We're committed to deploying our products and services in a socially and environmentally

responsible manner and where they're needed most" (Sustainability Report 2017 Uniper Benelux).

High potential – High impact, Low involvement

Companies that operate in this quadrant mostly acknowledge the fact that they are involved in a learning curve and that their CSR program can still be improved and upgraded. Their CSR programs have visible results and these results are often achieved with help of supply chain partners that bring together different fields of expert and knowledge. The responsibility of coordinating the CSR program lies more often with the CSR managers but a shift is noticeable to involve employees from other departments as well. The same applies for implying an employee volunteering program and creating a foundation. Companies in this quadrant are improving their CSR program more and more but there is still work that needs to be done.

Characteristics attached to this quadrant are:

- Intrinsic drive
- Internal reflection
- Inter collaboration between partners
- Developed communication

These characteristics were decided based upon returning quotes that were addressed in the survey, integrated reports and interviews. Companies that are driven intrinsically don't feel obliged or pressured by their surroundings to develop an appropriate CSR program but determine their own course of action and initiate a program themselves. This indicates that the CSR program has a visible high impact level because having a strong intrinsic drive will lead to setting the standards for different achievements even higher and not settling for less. The following quotes address this intrinsic drive as it can be implemented in a company:

"Since 2 years we started putting more focus on our environmental program because we saw that our performances were not in line with the performances of other company's in our industry." (P. Briët, CSR manager Royal FloraHolland).

"To achieve this transition, two CSR experts were hired 2 years ago" (P. Briët, CSR manager Royal FloraHolland).

"A separate Sustainability department has been set up in order to achieve the sustainability objectives." (P. Briët, CSR manager Royal FloraHolland).

In line with having an intrinsic drive is the trait of being able to reflect the business performances internally. Companies that belong to this quadrant acknowledge the fact that their CSR program is in a good place but can still be improved. For this realization to occur internal reflection is needed to be able to critically view the company's sustainability/CSR performance. This indicates a high level of impact because continuous adjustments are implemented in the company. The following quotes address this internal reflection as it can be implemented in a company:

"But this doesn't mean that these projects aren't being evaluated from time to time." (P. Briët, CSR manager Royal FloraHolland).

"Looking back at 2017, we note that there were too many priorities and that Royal FloraHolland's influence on achieving certain objectives was limited. For this reason, the number of material and non-material topics has been reduced." (P. Briët, CSR manager Royal FloraHolland).

"With this pilot we want to find out if employees are enthusiastic to join such volunteering days or not, after we analyse the results and they turn out positive we will discuss new ideas to expand this volunteering program. We are searching for the best fit and evaluate this process step by step." (A. Feenstra, sustainability manager H&M).

Finally, inter collaboration in combination with developed communication are ways to improve the current CSR performances. Sharing knowledge and responsibilities with chain partners might lead to higher results/impact and a feeling of shared accountability. For the success of supply chain partnerships trust is crucial. To foster this feeling of mutual trust, developed communication is needed both internally as well as externally. The following quotes address this developed communication in relation to inter collaboration with partners as it can be implemented in a company:

"We try to be as active as possible on this intranet, every two weeks we want to send out a message about what we want to achieve to our employees and suppliers" (P. Briët, CSR manager Royal FloraHolland).

"So in the whole chain partners try to improve their operations and try to work together as a chain to solve certain problems" (P. Briët, CSR manager Royal FloraHolland).

"Currently I am involved in a social project which we carry out together with 2 other spice companies, communication is key for the success of these collaborations." (M. van Keep, Head Sustainability Verstegen Spices & Sauces)

Genuine – High impact, High involvement

Companies that operate in this quadrant are genuinely involved with their CSR program and involve the whole company. The CSR program is not centralized within one department or management board but is implemented throughout the whole organization. Employees in these companies bear more responsibilities regarding the achievement of the sustainability goals and are actively involved by means of an employee volunteering program, which is in the ultimate case customized to the demands of employees. Companies in this quadrant are actively involved in a stakeholder dialogue by which different partnerships are established to reach the sustainability goals together.

Characteristics attached to this quadrant are:

- Bottom-up driven CSR
- Intrinsic drive
- Developed communication
- Stakeholder dialogue

These characteristics were decided based upon returning quotes that were addressed in the survey, integrated reports and interviews. Companies that execute their CSR program via a bottom-up approach value the thoughts and ideas of their employees. In this case the program is not centralized around one department but the whole organization takes their responsibility.

This indicates that the CSR program has a visible high involvement level because employees are not left out but are crucial for the success of the CSR program. The following quotes address this bottom-up approach as it can be implemented in a company:

"We don't have a fixed structure for this. Every year each department receives its own sustainable goals so they are responsible to achieve these goals." (A. Feenstra, sustainability manager H&M).

"Everyone at H&M group should feel like they can contribute. We're working to enable all employees to use their talents, skills and passions in their daily work to lead the change our industry needs." (A. Feenstra, sustainability manager H&M).

"But because of this shift, employees became more involved over the years because they saw that sustainability is embedded in the whole organization and that everyone contributes to its success." (A. Feenstra, sustainability manager H&M).

In addition, companies that are driven intrinsically don't feel obliged or pressured by their surroundings to develop an appropriate CSR program but determine their own course of action and initiate a program themselves. This indicates that the CSR program has a visible high impact level because having a strong intrinsic drive will lead to setting the standards for different achievements even higher and not settling for less. The following quotes address this intrinsic drive as it can be implemented in a company:

"However, we are not led or pushed into a specific direction by our surroundings. We are of course engaged with them in conversations but this is mostly to get new insights and ideas but we determine our own direction." (A. Feenstra, sustainability manager H&M).

"You can of course also focus on only one project but we want to contribute more. Also because we have the means to do more so we see it as our responsibility. Part of this strategy is to do everything with 100%, so 100% fair and equal, 100% circular and renewable etc. I think that this already indicates that we as a company want to go for it, so we don't settle for 50% because everything you try to solve needs to be solved completely otherwise you don't speak of having an impact." (A. Feenstra, sustainability manager H&M).

"Using our size and scale, we are working to catalyse these systemic changes across our own operations and the wider industry to ensure that we can continue to create great fashion and design in a sustainable way for many generations to come." (A. Feenstra, sustainability manager H&M).

Finally, companies that are engaged in developed communication and stakeholder dialogue are genuinely interested to start an open conversation with their most important stakeholders. Not only internally with their employees, who become more involved when they are kept up to date with relevant information but also to their external stakeholders who are also affected by the company's business activities or can affect the business themselves. This indicates that the CSR program has a visible high involvement level and high impact level because every stakeholder receives the same level of attention and when a company takes all of its stakeholders into account it can more easily adjust to disagreements which will move the company away from conflicts.

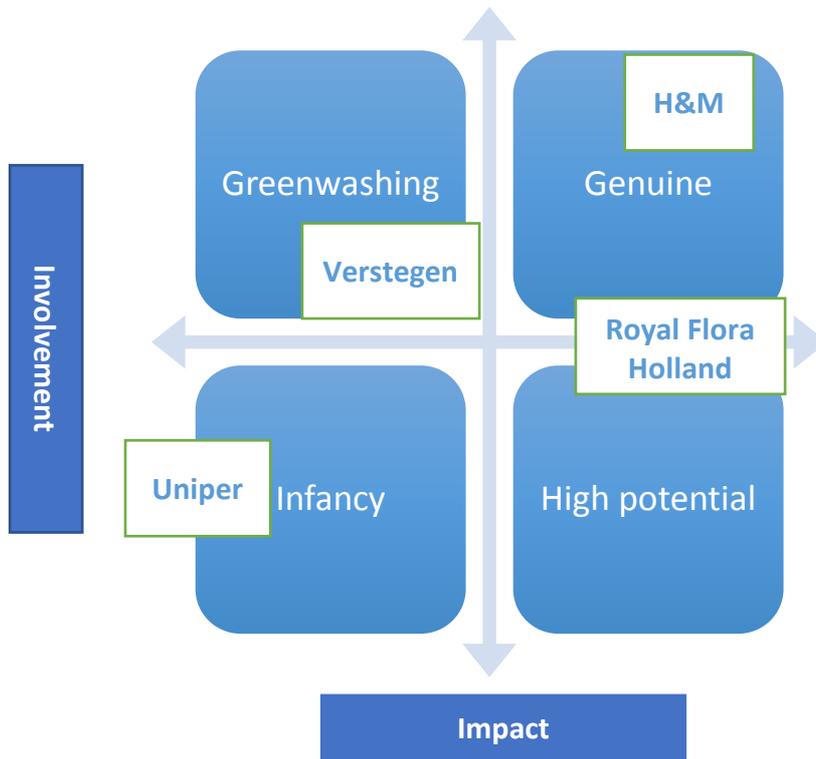
"Worker representatives can ensure that workers voices are truly considered and that managements decisions are truly accountable." (A. Feenstra, sustainability manager H&M).

"Active stakeholder dialogue is an important measure for mitigating risks in the execution of the sustainability policy." (P. Briët, CSR manager Royal FloraHolland).

"It is important that there is continuous communication and an intrinsic drive that people are eager to achieve something. So that we as Western people don't force the local population on what to do but that they show their own initiatives and ideas and that we support these ideas." (P. Briët, CSR manager Royal FloraHolland).

These findings resulted in the development of four quadrants in the field of CSR (Figure 2). These four quadrants are labelled in relation with the analysis of the interviews, surveys and database outcomes that can be found above. To apply the model in practice the companies that were interviewed are divided among the different quadrants. As became visible, H&M can be classified as having a genuine CSR approach because of the developed communication in combination with the involvement of stakeholders and employees via their bottom-up approach. In addition, this company has the highest impact among those four companies in terms of reaching goals, investing lots of money in projects related to sustainability and providing help to beneficiaries and society at large. Whereas Royal FloraHolland can be seen as a company that is in the transition from having a high potential CSR program to having a genuine CSR program. The company reflected internally about their current performances and realized that something needed to change in order to build a strong CSR program. This was reached by hiring multiple CSR experts and building partnerships to achieve the sustainability goals. Nevertheless, their level of employee and stakeholder involvement is still not at the highest level so improvements still need to be implemented. Concerning Verstegen Spices & Sauces it seems that their sustainable operations are in close contact with their own business operations and that this leads to a limited CSR focus. The company mostly focuses on the improvement of their spices and the efficient growth of these spices abroad. However, the company tries to involve employees from multiple departments and tries to figure out how their CSR program can be continuously improved. Besides this, the company only becomes involved in certain projects when there is a long-term commitment because this leads to the highest results, according to them. Finally, Uniper can be classified as having an infancy CSR program mostly because they lost their long-term vision, centralize the responsibility of the CSR program around the management board without involving their employees and don't pursue real goals that are beyond the legal obligation.

Figure 2. Four Quadrants of CSR



5. Conclusion

This research was conducted to provide an answer to the following question: *How do organizations engage with their CSR program?* By means of the creation of a database, conducting a survey and interviews this became possible to answer.

After the analysis of the database it became clear that companies operating in the same industry sector often implement the same CSR program or sustainability policies but differ in the level of involvement that they attach to their program. Some companies are eager to involve their employees and other important stakeholders in this process. These companies create foundations or volunteering programs to support, besides the environmental issues, also the societal issues which might be non-relating to their business practices. These results were also supported after the analysis of the survey which indicated that the majority of employees working in large Dutch organizations or large organizations that operate in the Netherlands are not involved in the company's CSR program or any employee volunteering program. In addition, some employees provided opposite answers than the CSR manager did from the same company which also indicates that the distribution of communication is lacking. So companies differ in the level of impact and level of involvement their CSR program has. The semi-structured interviews posed the why questions behind the level of impact and the level of involvement of certain companies and tried to figure out how companies differ and what makes them distinctive from each other. After gathering approximately 90 quotes from five semi-structured interviews, sustainability reports and the survey it became clear that CSR programs or companies can be classified according to certain traits they possess. This leads to the main result of this research that companies can engage in four ways or can be classified according to 4 quadrants with regard to their CSR program: Infancy CSR, Greenwashing CSR, High potential CSR and Genuine CSR. These quadrants are developed on the basis of the level of involvement and the level of impact the different quotes possessed from the collection of interviews, surveys and sustainability reports and can be presented by means of a 2x2 matrix. Infancy CSR can be defined as CSR programs which contain a low impact level and a low involvement level. Characteristics attached to this quadrant are: Initial stage CSR, Underdeveloped communication, Top-down driven CSR, Legal compliance. Greenwashing CSR can be defined as CSR programs which contain a low impact level and a high involvement level. Characteristics attached to this quadrant are: Initial stage CSR, Correlation with core business and Limited CSR focus. High potential CSR can be defined as CSR programs which contain a high impact level and a low involvement level. Characteristics attached to this quadrant are: Intrinsic drive, Internal reflection, Inter collaboration between partners and Developed communication. Finally, Genuine CSR can be defined as CSR programs which contain a high impact level and a high involvement level. Characteristics attached to this quadrant are: Bottom-up driven CSR, Intrinsic drive, Developed communication and Stakeholder dialogue.

6. Discussion

This research generated valuable insights into how large business organizations engage with their CSR program but it is still important to address limitations of this research and recommendations for further research.

First of all, the foundation of this research was based on a database of 100 large Dutch companies or large companies that operate in the Netherlands. The researcher acknowledges a strong validity regarding these 100 companies because it became visible that industry sectors are crafting their CSR programs in similar manners and this wouldn't become visible with less than 100 companies. Nevertheless, the focus was only on large organizations but this finding can differ for small or medium sized companies with less employees and financial means. Further research should invest more time into the analysis of these business sizes and should not only focus on comparing different industry sectors, like this research did, but should focus on one single industry sector. It might be interesting to see why companies in the same industry apply the same CSR program and why there is no large deviation between programs, so what are the motives of these companies.

In addition, this research gathered 60 survey respondents of which 26 were invalid because these respondents didn't fill in the whole survey. For the purpose of this research it didn't have a large consequence because no statistical correlations needed to be addressed. The reason for this is that the focus of this research is based on a qualitative study and not on a quantitative study. However, for further research it would be useful to gather more valid survey respondents to be able to analyse the results via statistical methods. These statistical methods are mostly non contradicting and provide solid evidence. If scholars want to address different companies in the same industry sector and find out how these companies differ, it would be useful to receive per company a large response rate to make statistical correlations. Combining qualitative and quantitative analysis will also make the research stronger because mixed-methods can be applied.

Besides this, five semi-structured interviews were conducted. Regarding this research, useful and new findings were established that haven't yet resulted from other research. Nevertheless, to derive real generalizable findings more semi-structured interviews should be conducted. For further research this study can be taken as a starting point from which more interviews can be added to the existing data. Furthermore, when more interviews are conducted this also means that more varieties of companies are analysed which can expand the 2x2 matrix into a 3x3 matrix or even a scatterplot. If further research can reach such results the findings can be generalized for almost all companies and a proper classification can be made.

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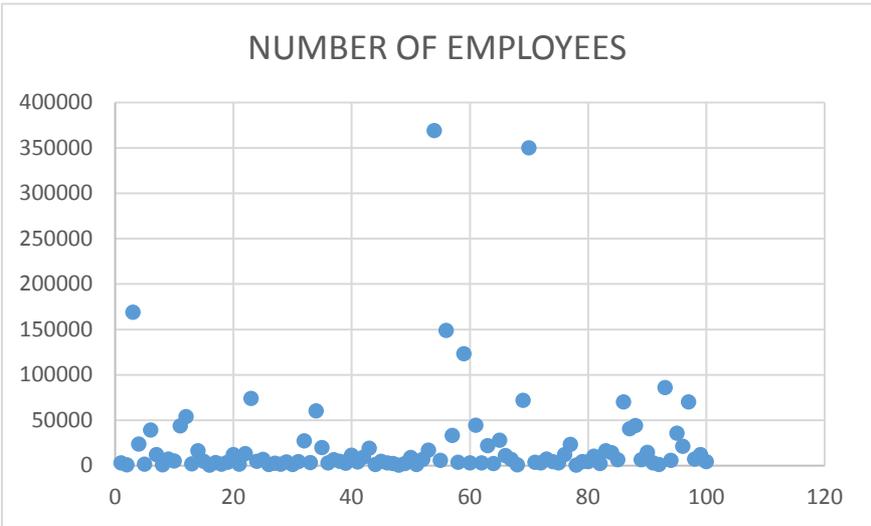
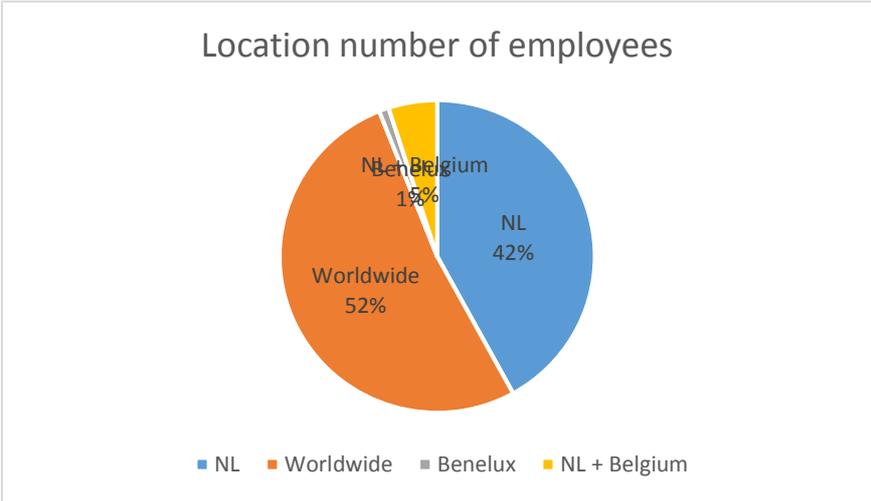
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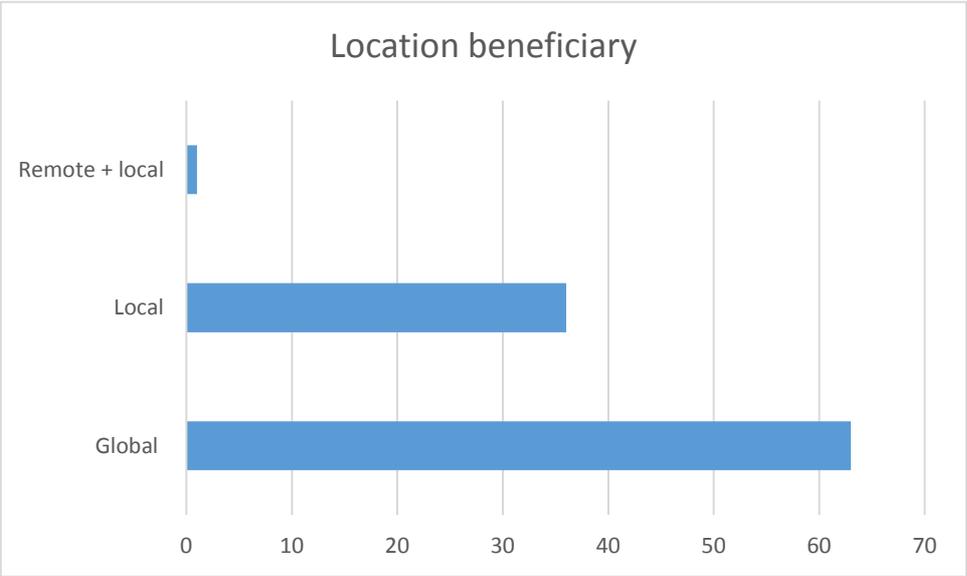
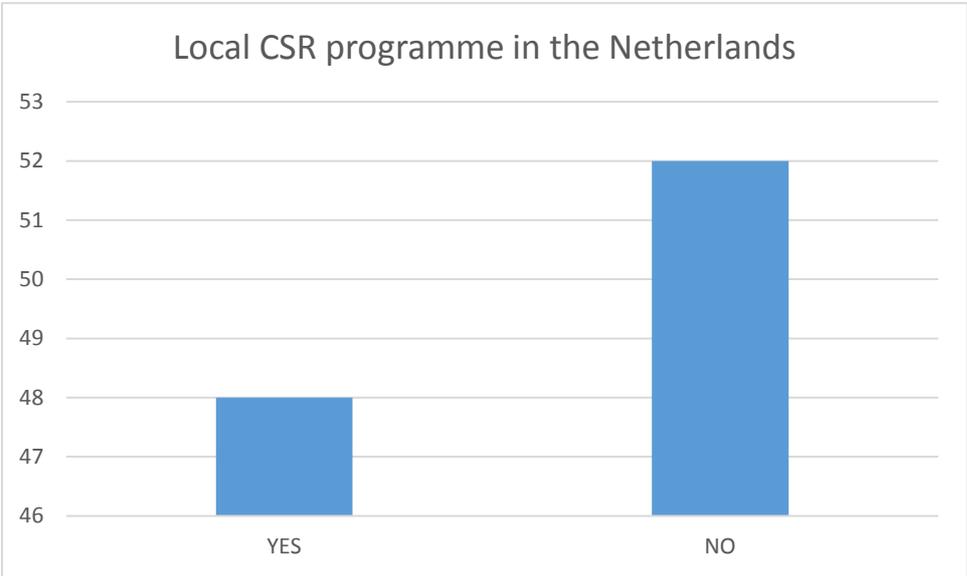
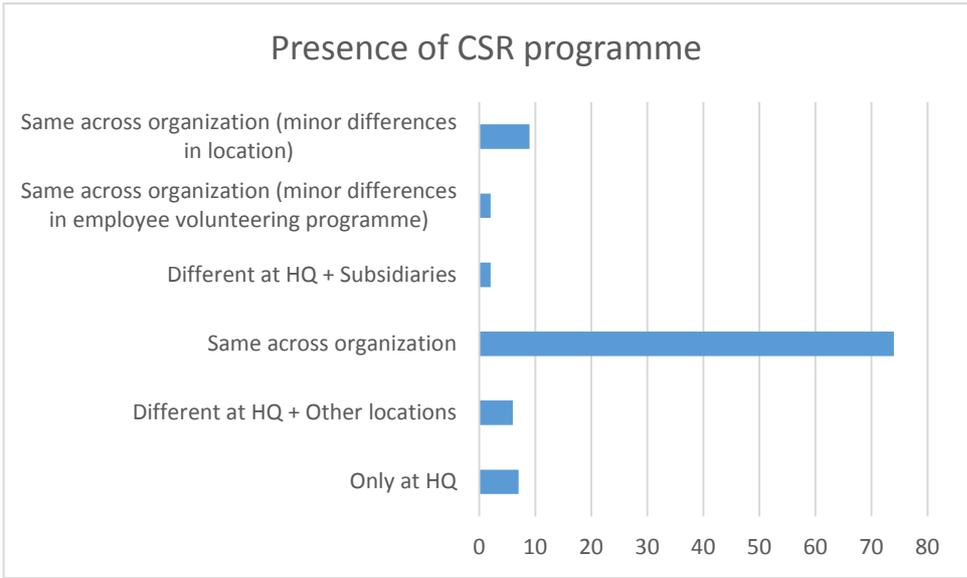
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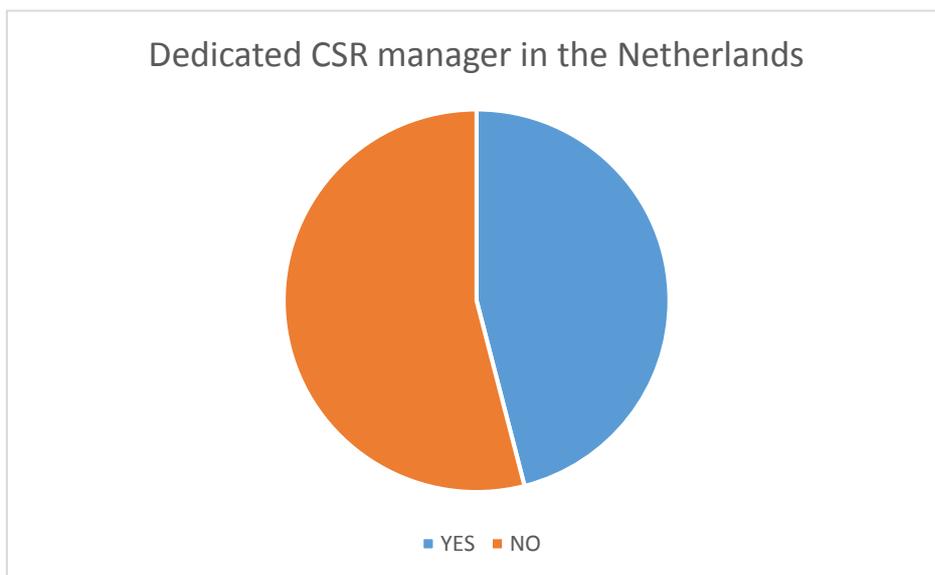
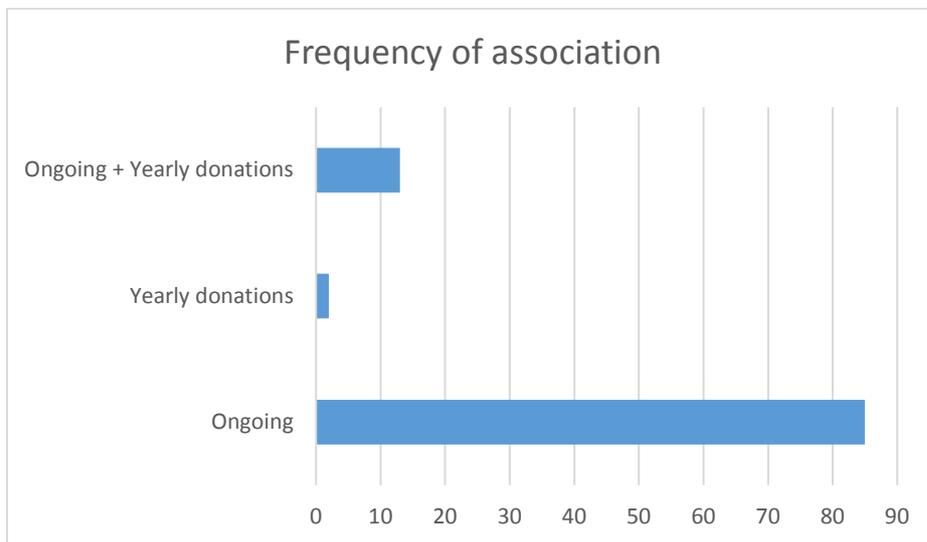
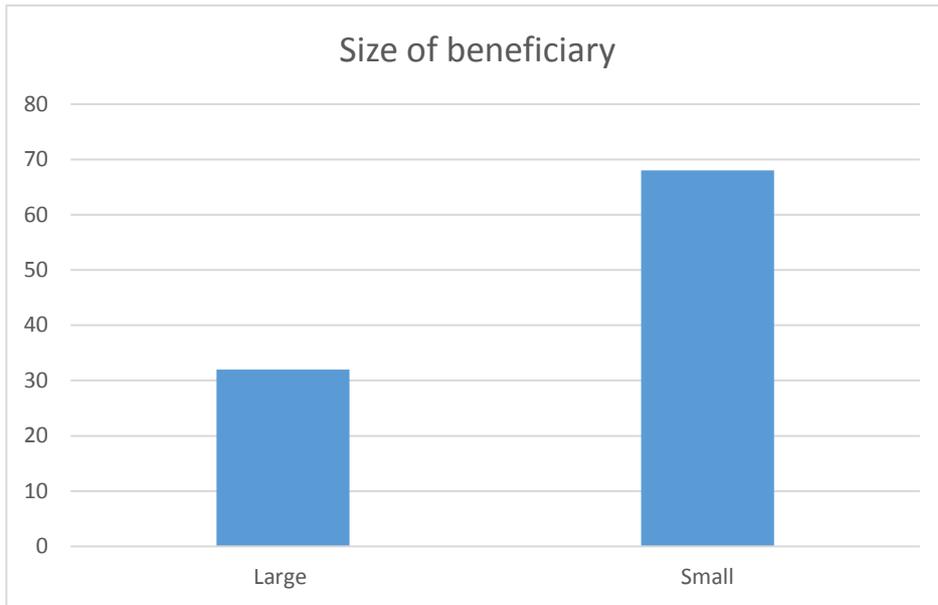
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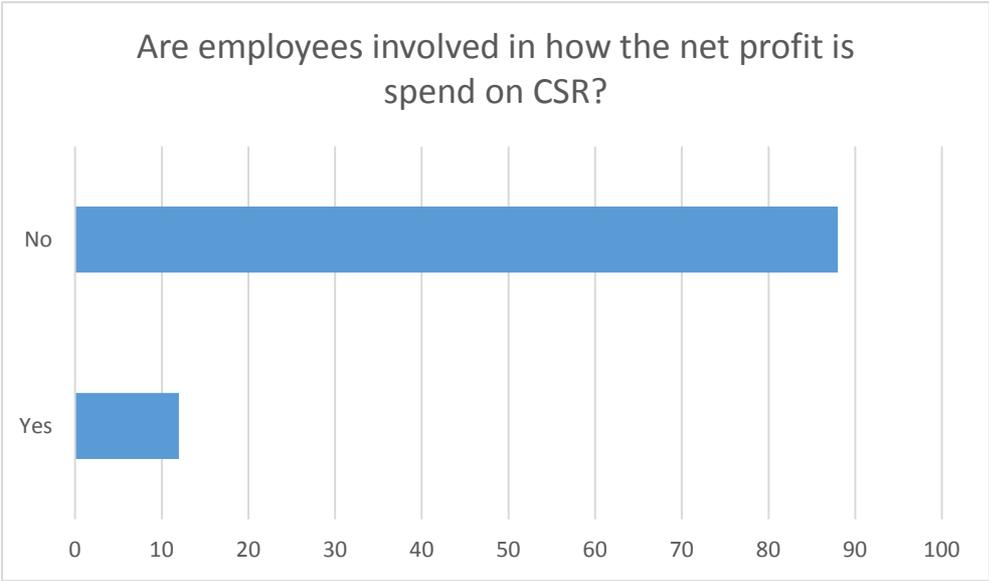
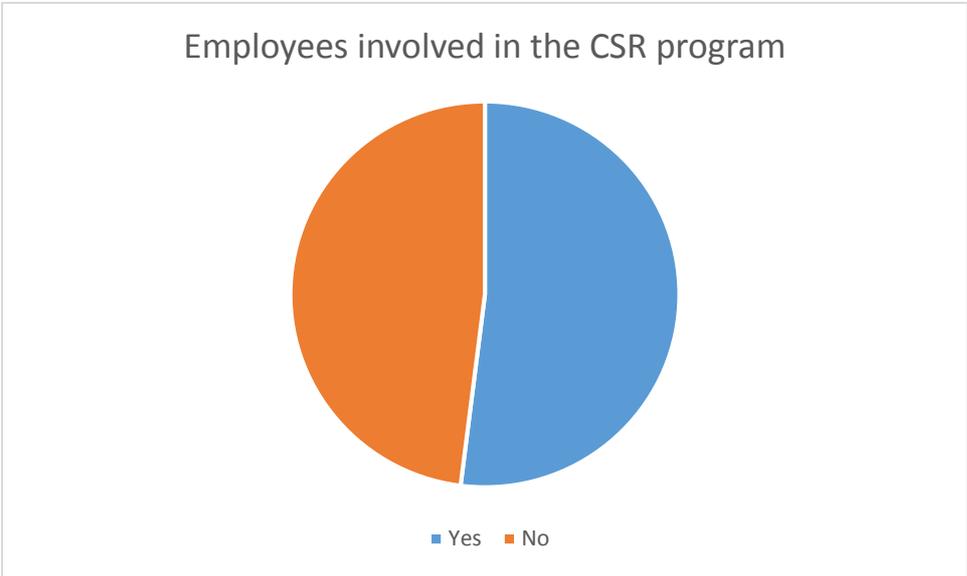
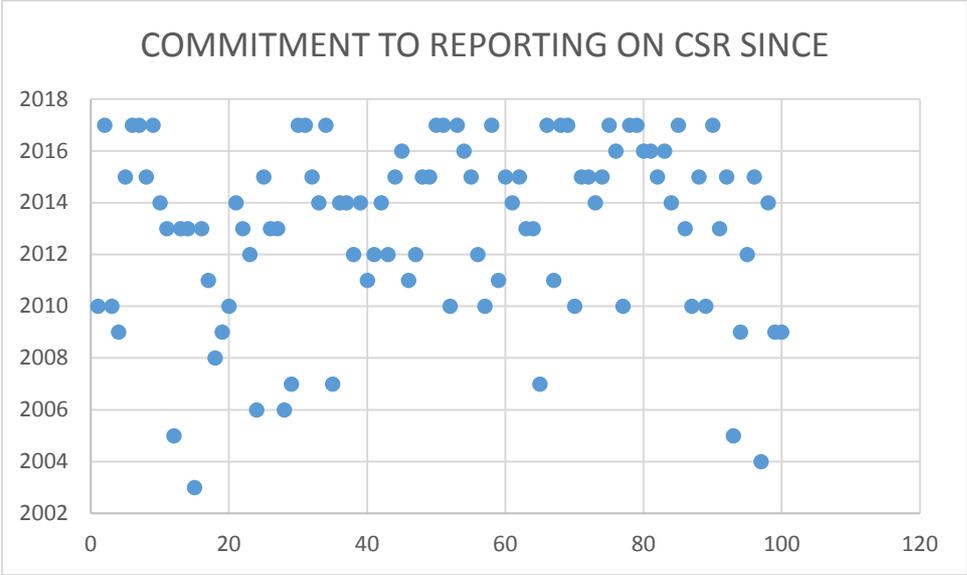
8. Appendix

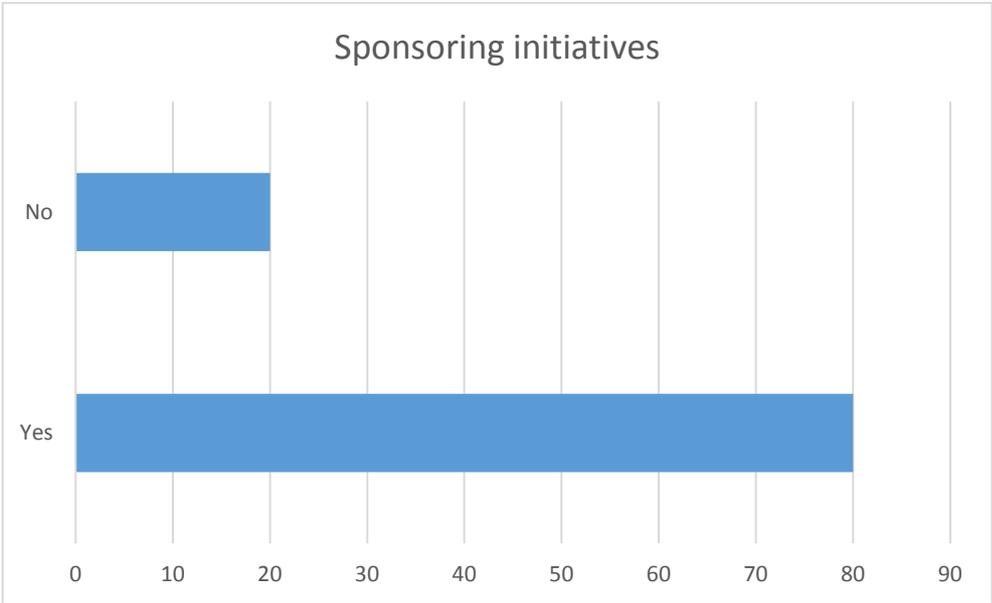
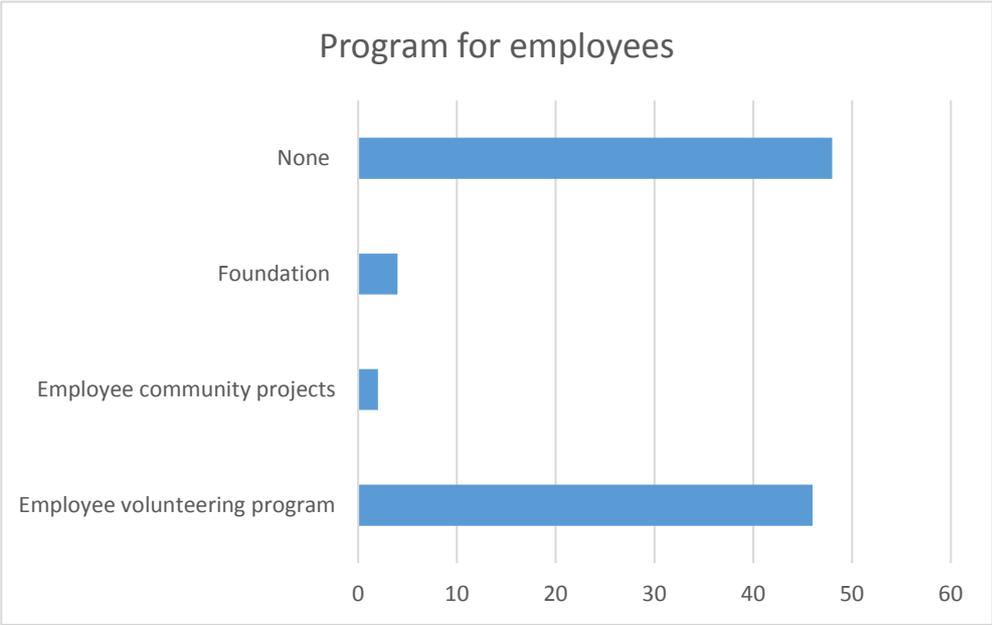
Appendix A: Figures from database (100 companies)











Appendix B: Survey Questions - Corporate Social Responsibility

Start of Block: Introduction

This survey will measure how organizations relate with their Corporate Social Responsibility program(s). This study consists of 15 questions and should take less than 10 minutes to complete. Be assured that all answers you provide will be kept in the strictest confidentiality.

Thank you for taking the time to fill in this survey, it is highly appreciated.

End of Block: Introduction

Start of Block: Questions

Q1 Does the company you currently work in have an active CSR program(s)?
Corporate Social Responsibility (CSR) = Maatschappelijk Verantwoord Ondernemen (MVO)

- Yes, we have a CSR program (1)
- No, we don't have a CSR program (2)
- I don't know if we have a CSR program (3)

Skip to: End of Block If Does the company you currently work in have an active CSR program(s)? Corporate Social Responsibility... = No, we don't have a CSR program

Q2 Does the company you operate in have a dedicated CSR manager who is responsible for managing the CSR program(s)?

- Yes, we have a dedicated CSR manager (1)
 - No, we don't have a dedicated CSR manager (2)
 - I don't know if we have a dedicated CSR manager (3)
-

Q3 How does the company you currently work in execute its CSR program(s)?

- We have our own foundation to which the company donates money (1)
- We have partnered with a NGO and they execute the CSR program on our behalf (2)
- We have an employee volunteering program and our employees are in close contact with our CSR department (3)

- I am not aware of this (4)
- Other (5)

Skip to: Q1D4 If Can you please indicate the various CSR programs that are currently active in your organization? = Other

Skip to: Q4 If Can you please indicate the various CSR programs that are currently active in your organization? = We have our own foundation to which the company donates money

Skip to: Q4 If Can you please indicate the various CSR programs that are currently active in your organization? = We have partnered with a NGO and they execute the CSR program on our behalf

Skip to: Q4 If Can you please indicate the various CSR programs that are currently active in your organization? = I am not aware of this

Skip to: Q4 If Can you please indicate the various CSR programs that are currently active in your organization? = We have an employee volunteering program and our employees are in close contact with our CSR department

If selected 'Other' in the previous question: please indicate how the CSR program is executed in your company

Q4 Do you participate in an employee volunteering program, that is offered by your company?

- Yes, I participate in an employee volunteering program on a regular basis (multiple times during the year) (1)
- Yes, I participate in an employee volunteering program but not on a regular basis (only once a year) (2)
- No, I don't participate in an employee volunteering program (3)

Q5 Can you name the various CSR program(s) that are currently active in your organization? Please indicate what the focus is of the company for example: energy efficiency, CO2 reduction, enhancing livelihoods, nature conservation etc.

Q6 According to you, what is the purpose of initiating this program(s) by the company?

Q7 Where is the CSR program(s) undertaken?
Please select all the options that apply to the program(s).

- Only at the Head Quarter (HQ) (1)
- Different at the Head Quarter (HQ) + subsidiaries (2)
- Same across the organization (same program at the Head Quarter (HQ) + subsidiaries) (3)
- Other (4)

Skip to: Q1D9 If Where is the CSR program(s) undertaken? Please select all the options that apply to the program(s). = Other

Skip to: Q8 If Where is the CSR program(s) undertaken? Please select all the options that apply to the program(s). = Only at the Head Quarter (HQ)

Skip to: Q8 If Where is the CSR program(s) undertaken? Please select all the options that apply to the program(s). = Different at the Head Quarter (HQ) + subsidiaries

Skip to: Q8 If Where is the CSR program(s) undertaken? Please select all the options that apply to the program(s). = Same across the organization (same program at the Head Quarter (HQ) + subsidiaries)

If selected 'Other' in the previous question: please indicate where the CSR program(s) for your company is undertaken

Q8 Do you feel involved in the CSR program(s)?

- Yes, I feel completely involved in the CSR program(s) (1)
 - Yes, I feel a little bit involved in the CSR program(s) (2)
 - No, I don't feel involved in the CSR program(s) (3)
-

Q9 Please indicate the partnerships your company has that are helping the company achieve its CSR goals?

If your company is not involved with any partnerships please skip this question

Q10 What is the geographical area of impact for the CSR program(s) the company is engaged in?

▼ Within some province of the Netherlands (1) ... Internationally (4)

Skip To: Q1D12 If What is the geographical area of impact for the CSR program(s) the company is engaged in? = Internationally

Skip To: Q11 If What is the geographical area of impact for the CSR program(s) the company is engaged in? = Within some province of the Netherlands

Skip To: Q11 If What is the geographical area of impact for the CSR program(s) the company is engaged in? = Within all provinces of the Netherlands

Skip To: Q11 If What is the geographical area of impact for the CSR program(s) the company is engaged in? = Within the European Union (EU)

If selected 'Internationally' in the previous question: where does your company have an impact?

Please indicate the region/continent (for example Africa, America, Asia etc.)

Q11 Are you aware of the size of impact/the number of people who benefit from the company's CSR program(s)?

Yes (1)

No (2)

Skip to: Q1D14 If Are you aware of the size of impact/the number of people who benefit from the company's CSR program... = Yes

Skip to: Q12 If Are you aware of the size of impact/the number of people who benefit from the company's CSR program... = No

If selected 'Yes' in the previous question: what is the size of the impact?

Your response can be in terms of for example: X number of women, X number of schools, X number of disabled people, X number of children etc.

Q12 What is the amount of investments made into the CSR program(s) for the year 2016/2017?

Your response can be in terms of a percentage of total revenue or the actual amount (If you

don't know the answer to this question please skip this question).

Q13 Does your company also deal in carbon credit exchange?

- Yes, we deal in carbon credit exchange (1)
- No, we don't deal in carbon credit exchange (2)
- I don't know if we deal in carbon credit exchange (3)

Q14 According to you, what does the company you operate in wants to achieve in 5 years from now through its CSR program?

Q15 Is there any other information that you would like to highlight or mention about the company's CSR program(s)?

End of Block: Questions

Start of Block: Block 3

All information listed below will remain confidential and for study purpose only. The results will in addition be processed anonymously

End of Block: Block 3

Start of Block: Additional information

Q16 Will you be willing and available for a personal/telephonic short interview?

- Yes (1)
- Maybe (2)
- No (3)

First name + Last name

Contact details

Name of the organization that you currently work in

End of Block: Additional information

Appendix C: Interview questions

The following questions will be asked during the interviews. The real interview questions might slightly differ because of different follow up questions and interaction with the interviewee.

Question 1:

Program(s) not known: What are the CSR program(s) your company have?

Program(s) known: You indicated that these programs (summarize the programs you know) exist in your company, do you have any other programs?"

Question 2:

Why did the company start a CSR program?

- What were the various factors that pushed the company? (Why?)

Question 3:

What is the purpose of the CSR program(s) from:

- The company's perspective,
- The employees that are involved,
- The beneficiaries

Question 4:

How does your company calculate its CSR investments and the size of the beneficiaries that the program(s) reaches?

- Can the beneficiaries indicate what kind of program support their needs in the best way?
- Does the company/you believe there is enough interaction with the beneficiaries or does this need to be improved?

Question 5:

Within the company, how is the CSR program(s) communicated?

- What are the various channels of communication that the company uses?
- When the CSR program started was this communicated within the company and outside the company?
- Is there a dedicated website about the CSR program(s)?
- Does the company have monthly or yearly updates about the CSR program(s)?

Question 6:

How does the company execute its CSR program(s)?

- Must the program be clearly visible to the public or not? (In which ways is this achieved? (refer back to previous question))

Question 7:

Does the company you operate in focus on one project or more than one project to support?

- One: Why does the company do this; what kind of benefits are attached to this?
- More: Why does the company do this; what kind of benefits are attached to this compared to focussing on one project?
- Does the company feel that they can have more impact when supporting one project/ more projects or not?

Question 8:

Does the company only donate money/sponsor these projects or does the company have a more active role in supporting these initiatives? (Please name examples)

- Do the projects the company support change per year or is the company supporting the same projects for several years?

Question 9:

- Some companies also founded their own foundation in which the projects are directly managed by the company, does this also apply for your organization?
- Yes: why? And what causes does the foundation support?
- No: why not?
- Does the company only support one cause or more than one cause? Why?

Question 10:

How does the company involve employees in the program?

- Can employees send in ideas or requests? Why/Why not?
- Is there an employee volunteering program? Why/Why not?
- Can you give an estimation of how many employees are involved in an employee volunteering program?

Question 11:

- Is the company planning on expanding its CSR program in the coming years?
Why/why not?
How? What is the company's 5-year plan/10-year plan?

Appendix D: Transcription Interview questions CSR managers

Interview 1 – 11:00 20/06/2018

Chaessa Roet – Manager Corporate Strategy & Sustainability
Uniper Benelux

Transcription (JA = Jaimy Adriaanse, CR = Chaessa Roet)

START

JA: You indicated in the survey that Uniper mainly focuses on the environment and tries to reach acceptance from society through its CSR program. Is this the main focus of the CSR program or are other aspects also taken into account?

CR: Indeed, in our CSR program we mainly focus on the environment but we also take into account social aspects. This concerns the society and security of supply. That are our three spearheads.

JA: Why did the company start a CSR program? What were the various factors that pushed the company?

CR: We started with a CSR program 10 years ago, I think. Our bottlenecks were identified and our material themes were established. On the basis of these points we composed the CSR program and established goals in how to reach them. Also during acquisitions, we retained the same program as it was established 10 years ago.

JA: Alright, 10 years ago more and more companies started to establish a CSR program. A lot of media attention was put on sustainability and the growing concern of consumers. Did Uniper establish a CSR program because of this increased awareness and pressure to become more sustainable?

CR: Well, I have to indicate that 10 years ago we operated under the name Eon and in that period the business directors were really aware of the signals from the environment and followed the trends closely. Nevertheless, the program was internally coordinated mainly because of the opinion that we as a company wanted to engage in more sustainable activities.

JA: What is the purpose of the CSR program for the company?

CR: During the past 10 years we were taken over by Uniper and as a result we became a different company. In the Eon period we mainly focused on sustainability and development whereas during the Uniper period we mainly focus on the traditional generation of energy and how we can align this with the needs of the current society. We keep track of the expectations of our surroundings with regard to sustainability and the environment while at the same time guaranteeing supply of energy.

JA: I also saw in the annual report numbers about CO₂ reduction etc. I was wondering how your company calculates its CSR investments and the size of the beneficiaries that the CSR program(s) reaches?

CR: These calculations are made by the overall group. Our Head quarter is located in Germany and over there is a whole team that is occupied with calculating the CSR investments of the total concern. I am not exactly sure on what these calculations are based because we as local CSR managers must ensure the local acceptance of our surroundings and not the calculations. I can tell that they look at the current installed capacity and the expectations for the future. For example, when a factory is expected to close in the near future this will have consequences for the CO₂ reduction. Besides that, we take a close look at the current innovative developments and try to indicate which factories will be capable of implementing these innovations. In addition, for every country the laws and regulations will be studied and what implications this have for our operations. Finally, we take a look at the CO₂ emissions system and we try to decrease this number every year.

JA: Alright, my next question is concerned about the communication within the company. How is the CSR program communicated and what are the various channels of communication that the company uses?

CR: We have our own intranet site, this is an internet website at which we post information about current events and activities with our employees. For the employees that are involved with the CSR and sustainability program we have contact via e-mail, telephone, monthly calls and now and then meetings in Germany (1-2x per year) to discuss developments and walk through the data collection process of the annual report.

JA: Also when the program was implemented 10 years ago did the company pay attention to communicate this with its employees?

CR: Yes, we mainly had sessions with employees who were involved in the process to come up with the initial themes and goals. Later this was communicated with other employees and this was also presented via our website. This communication process still needs to grow since we changed from Eon to Uniper. Nevertheless, we communicate our global ambitions and global strategies always with all our employees.

JA: The survey was also sent to other employees of Uniper and they provided a lot of different answers to the questions and some even indicated that they didn't even know if there was a CSR program or CSR manager at Uniper, how can you explain this?

CR: As I already indicated during our Eon period we had a very structured CSR program. Now in the Uniper period we don't have this sustainability branch anymore, now we focus more on CO₂ emissions of current factories so only employees who work in the environmental departments have information about this. The regular employee has less to do with this. These employees know the program globally but not in detail. You have to take into account that Uniper was founded around 2 years ago so this needs to grow as well. The regular employee shall know that we focus on fossil generation and that we try to secure the supply of energy and the environment but the details are known by the employees that are involved in the program (so the environmental managers in the different countries, the corporate team in Germany and the local CSR managers that focus on the local aspects of the programs, like stakeholder events).

JA: Alright, do you think that the communication with all Uniper employees will be improved in the coming years?

CR: That is hard to say, I don't know if that is the need of the concern. It may be the case that they think that it is sufficient if regular employees know the global story and if people ask to them if they can explain the program that they will know the basic idea and that they can indicate that Uniper focuses on supply security and sustainable operations with an eye on alternative fuels. But the overall program knows many aspects and measures so I don't know if regular employees will be informed about these details in the future, this depends on the concern.

JA: Alright, now concerning the annual report, is this report updated once a year, monthly or?

CR: The annual report is updated every year.

JA: Alright, besides that the CSR program is downloadable via the company's website and visible for everyone. Does the company pay much attention to the visibility of the annual report to the larger public?

CR: We do have multiple versions of the annual report so when we think that a specific version can be interesting for some people to visit our facilities we give them a printed short version. Besides that, we communicate via our Twitter account that the new report is published on our website and in this way we already reach the people that find this interesting. Nevertheless, such an integrated report is mostly important to our shareholders and during our shareholder meetings this report will be presented. Besides that, the Dutch government performs once every two years a transparency benchmark in which they judge our company's integrated report based on the content via a third party organization. Our integrated report is not widely spread across the country but during relevant moments we highlight the presence of our integrated report.

JA: You also indicated that there is a separate CSR department at Uniper, does this department determine the CSR policy and what the program is going to look like?

CR: 90% of our main goals are decided by the group (about CO2 reduction, improvements in the coal industry etc.). These aspects are relevant for all countries in which we operate so this is determined by the team in Germany which define the goals and strategies and that are approved by the board. They take care of the implementation upon to point in which the countries indicate they want to do this themselves. For instance, with the program Better Coal, this was decided by the group but especially in the Netherlands a lot of attention is dedicated to this. Many of the program's activities therefore take place in the Netherlands. These activities are divided among the local employees in the Netherlands who know the language, regulations, have their own networks and can be physically present. So in conclusion, many aspects are determined by the group but when it needs to be carried out local CSR managers take their responsibility.

JA: Alright, you also indicated that employees can be involved in an employee volunteering program. Is this arranged for the total concern or will this be arranged per location?

CR: This is a local initiative because once per year every employee can ask for a donation from Uniper to support a charity cause. The only condition required here is that the employee must be actively involved in this cause herself/himself. We also arrange teambuilding activities at which employees support a local initiative or visit an elderly house to spend some hours and work in the garden on a voluntarily basis. But this is more team specific so a team

manager can ask specifically for such activities. Overall employees have the possibility to ask for a donation for his/her charity cause.

JA: And when there are less requests from employees to support his/her own cause, does Uniper support other projects on a regular basis?

CR: We mainly support projects that focus on enthusiasm youth for the energy sector. This implies enlighten youth about job opportunities in the energy sector and encouraging employees to share their knowledges. Examples are providing youth with trainings for job applications and walk along days for school children. This is not only to encourage youth to apply for a job in the energy sector but mostly to show them what different kind of job opportunities exist on the current work market. We have different partnerships that take care of these projects and that are selected by the concern. Besides that, we donate money every year to these projects to make them possible.

JA: You already indicated that Uniper focuses on multiple projects, do you believe that there are more benefits attached to supporting several projects compared to a single project?

CR: We have reduced the number of projects we support in the previous years because our company size shrunk and our financial results decreased. In the beginning we focused on several themes: energy education for children, the Zwembond, youth in the technology sector etc. This has been reduced to 1 theme but in this theme we have several partners. We have a collaboration with all energy companies in the Netherlands from which we founded an education fund. Besides that, we support local initiatives in Rotterdam, the focus here is more related on being a good citizen or neighbour. All in all, we focus on one main theme but in this theme we have different partnerships.

JA: Do the projects the company support change per year or is the company supporting the same projects for several years?

CR: Those national projects are created with different partners so we are committed to these projects in the long run. We have for example a partnership with Deltalinks and schools which started specific educational programs that fits the current market needs, these partnerships don't last for 1 year but multiple years. In contrast, with the local initiatives it depends per projects what the expectations are for next year. For instance, when the company decides to support a particular project and they hope that employees are motivated to be actively involved but this seems not the case then we stop with that project and look for projects with a more appropriate fit for our company.

JA: So you already indicated that Uniper donates money and is involved with sponsoring but some organizations go one step further and establish their own foundation in which they carry out the daily practices and responsibility. Does Uniper have such foundation?

CR: No, we don't have a foundation of our own. We do have in Den-Hague a large hall in which interested people are in close contact with some artists. We appointed a foundation that can make us of this hall so we didn't create a foundation of our own but we contributed to the creation of another foundation. Besides that, we are in conversation with other locations and parties to expand our contribution in this field. Nevertheless, there is no open registration for parties to request our support, this is only internally discussed.

JA: You already indicated that Uniper supports youth and brings them in contact with the energy sector. Do they have the opportunity to indicate their needs or preferences? Are there ongoing conversations with these children?

CR: **The responsibility of these conversations lies with our social partners.** They monitor the efficiency of our programs and communicate with the children about what their opinion is and what they find interesting and what not. Those children can for instance indicate that they prefer field trips instead of class material. The responsible partners that carry out these conversations monitor the improvements and measure if all parties involved want to sacrifice their money and time for such projects.

JA: Is the company planning on expanding its CSR program in the coming years?

CR: Unfortunately, I can't say anything about this yet. **Uniper is still searching to discover who we are, since we were a different company several years ago so this takes time. It is a long process and we need to figure out in which direction we want to go. We do know that governments will make several demands for the energy sector in the coming years so we need to revise all our current factories and their emissions.** Every year we map the impact we have and which themes are interesting for our company and its surroundings. It might be possible that these themes will change in the coming years because we then figured out who we want to be as a company. But it can also be possible that nothing changes. I don't dare to look in the future yet.

JA: Yes, nowadays the energy sector/the coal sector is under a great pressure to reform. Facilities might need to be rebuilt to provide other needs for the society in the future. Are there conversations going on about this reformation process or not?

CR: Yes, we already had multiple conversations but these are carried out on a high corporate level in Germany. As local CSR managers we focus ourselves on the Dutch ambitions that Uniper has whereas the concern focuses more on the total image. In the near future it might be possible that some facilities become unnecessary but that is hard to determine at this moment. Research is being conducted as we speak to investigate what kind of investments need to be undertaken to reform our facilities into new facilities in the future.

END

Interview 2 – 15:00 21/06/2018
Marianne van Keep – Head Sustainability
Verstegen Spices & Sauces

Transcription (JA = Jaimy Adriaanse, MK = Marianne van Keep)

START

JA: You indicated in the survey that Verstegen Spices & Sauces mainly focuses on **C02 neutral policies, prevention of child labour** etc. in its CSR program. Is this the main focus of the CSR program or are other aspects also taken into account?

MK: No we do have more programs but we try to focus as much as possible (with the pillars planet, people and profit), even though this is hard sometimes. We do have for example a social working place where around 100/150 people work, we have contact with education facilities in the neighbourhood and we have the Verstegen Academy.

JA: What does the Verstegen Academy mean exactly?

MK: First, the Verstegen Academy is a place for employees to provide training and share knowledge. Besides that, our partners and surrounding education facilities can make use of this Academy for education and also for training.

JA: Why did the company start a CSR program? What were the various factors that pushed the company?

MK: **Verstegen was established 132 years ago so we exist for a very long time.** We tried to be as sustainable as possible throughout all these years but the current CSR program as it is today started in 2002, when the social working place was opened. So, we have been occupied with sustainability for almost 16 years then. In 2002 we made a more concrete plan for the future and from 2011 onwards we made a concrete policy in how to achieve the specific goals.

JA: And can you also remember the factors that pushed the company in 2002/2011 to expand its CSR program and to establish its policies (due to social pressure or from inside the company)?

MK: We were already involved in the topic before they start calling it ‘sustainability’ or ‘corporate social responsibility’. **But from my viewpoint it received greater attention in 2011 because of the scarcity of specific spices in the future. This scarcity was a good reason to start developing more concrete policies in how to safeguard these spices.**

JA: I also saw in the annual report information about the impact and how much CO2 is reduced in the past years. I was wondering how your company calculates its CSR investments and the size of the beneficiaries that the CSR program(s) reaches?

MK: A question that is asked repeatedly is what are the benefits or what is the impact of such CSR program. For quite some time we were involved with the 3 P’s of people, planet and profit. I find it hard to answer this question because a lot of investments are made for the long-term so it is hard to measure what certain investments will have as an impact in the

coming years. But if you don't look at the financial numbers but in the reduction of CO2 then we already started in 2012. We make use of the environment barometer which is an online tool that measures your emissions. By the way for this barometer we mostly talk about scope 1 and scope 2 (so the CO2 emissions which the company can control, we know these numbers and for these scopes we have concrete plans). We began starting to look also at scope 3 (all emissions in the total supply chain that a company can't control directly). Last year we did for one of our products a LSA analysis of the emissions of CO2 in the whole supply chain (this is for the end product, so including packaging, transport etc.). But this is only for one product and we have around 5000 products so there is still a lot of work to be done. In the coming years we will make a plan in how to tackle this issue.

JA: Alright, interesting! You also indicated in the survey that the CSR program has a positive impact for around 10.000 farmers. Can these farmers indicate what kind of program support their needs in the best way?

MK: You are referring now to our 'Spice-Up' project. In this project the intention is to reach at least 10.000 farmers. Besides that, we have been working for 5 years now in providing training for farmers in Indonesia. To accomplish this, we have partnered with GIZ. As a result, we have sufficient information and know which knowledge those farmers need. As a consequence, those farmers can use this knowledge to expand their operations. For the 'Spice-Up' project large farmers are in close contact with smaller farmers. So a couple of representatives of this farmer group are involved in the project.

JA: Okay, so if I understood it correctly Verstegen has several partners that communicate with the farmers in Indonesia and they report to you what those farmers can use or what they are missing in their current operations?

MK: Yes, and no, as Verstegen we also have an idea what those farmers need and benefit from because of our own operations. This concerns water irrigation, the use of fertilizers, the use of pesticides and the growing of crops. These are the main objectives; it is always related to increasing quality which will result in increased profits.

JA: Alright and within the company, how is the CSR program(s) communicated?

MK: We have several communication channels. There is a 'klankbord' group that is a group of colleagues who find it interesting to brainstorm about sustainability issues. This group is informed regularly and they also come up with initiatives and ideas. We also communicate via the normal communication channels as e-mail, telephone, meetings etc.

JA: Are the employees who are involved in the 'klankbord' from the CSR department or from several other departments as well?

MK: In the 'klankbord' group are employees from different departments so not only from the CSR department.

JA: When the CSR program started was this communicated within the whole company or only after several months or years?

MK: No we didn't communicate this very much. This is something that we need to learn in how to communicate this to all departments.

JA: Alright, so there is a 'klankbord' group and information can be found on the website of the organization but does the company also have an intranet or something like that?

MK: Yes, we also have an intranet and in the canteen we have television screens on which we project the different activities that we are involved in. And next week I will be joined by a new colleague which job will be to improve the communication and PR of our CSR program.

JA: How does the company try to involve all employees in the program? Is there an employee volunteering program for example?

MK: No we are not so far yet. I see that as a future goal but you can't do everything at once.

JA: What are the reasons do you think that such a volunteering program doesn't exist yet?

MK: Well that is very complex. We are not as large as for example a Unilever. We don't have that much money to make this happen right now. It is sometimes hard if you have limited means to engage in all those activities.

JA: Alright, maybe for the future indeed. Do you have other colleagues, maybe in a CSR department, that also determine the CSR policy and what the program is going to look like besides you?

MK: I have one colleague who is active in Indonesia and she is also settled over there. She is responsible for the projects related to Indonesia and that are related to the supply chain in Indonesia. Soon another colleague will join me in the Netherlands who will be responsible for the marketing and communication. Besides that, I am active in the 'klankbord' group and I gather ideas and suggestions also from those employees. The best scenario will be that the CSR program is embedded in the whole organization and not by one person or one organization.

JA: Yes, I agree with you that it is better if such program is embedded in the whole organization. You already indicated that 'Spice-Up' is one project that Versteegen supports, does the company support other projects as well?

MK: We focus on more projects. Currently I am involved in a social project which we carry out together with 2 other spice companies, communication is key for the success of these collaborations. The goal of this project is to find out when there is child labour involved in the production processes and what we can do about this. We need to establish tools to find out how this is organized in other supply chains and in the end we want to share this knowledge with other spice companies. Another project that we want to start is involved with the so called 'block chain'. This tool will be useful to find out how we can make the supply chain more transparent.

JA: Does the company only donate money/sponsor these projects or does the company have a more active role in supporting these initiatives?

MK: This differs per project. Sometimes the main goal is to share knowledge and invest time in the different projects. In other projects besides investing time you also invest money with other partners to make things happen. With every project you do this with help of other

partners, this are mostly NGOs who also need money to exist in the first place. Our contribution is thus time, money and knowledge.

JA: Do the projects the company support change per year or is the company supporting the same projects for several years?

MK: In my opinion, the essence of these projects is only reachable when you are involved in it for several years. Also when you are committed to a project for one year it is not decent to walk away immediately when that year is finished. We aim to be involved as long as possible, in that way you have results which can be implemented for the long-term.

JA: Does the company feel that they can have more impact when supporting one project/ more projects or not?

MK: It might be that when you support only one project you might have a higher impact than supporting more projects, that is a possibility. Nevertheless, it doesn't fit with our corporate culture to only focus on one project.

JA: Alright, as you already indicated that the Verstegen Academy exists, is this similar as having a foundation or not?

MK: No, it is not the same but we are investigating the possibilities to create our own foundation. We are not sure yet how we want to achieve this and what our foundation is going to look like then. This needs to be investigated further, the conversations started two years ago so we are still figuring this out.

JA: Is the company planning on expanding its CSR program in the coming years?

MK: This is a continuous process. I think that nowadays you can't make plans for 5 years because the world is changing so rapidly. Once you make a plan for 5 years it will mostly be changed or adapted one year later. This will be continuously tested and changed also from the society's perspective (also with new political directions and stakeholder perspectives). Of course we have a policy plan with a certain vision to become the most sustainable spice company in the world and we want to be CO2 neutral in 2020/2022. But how this is reached will be changed every year.

END

Interview 3 – 11:00 25/06/2018
Piet Briët – CSR & Sustainability manager
Royal FloraHolland

Transcription (JA = Jaimy Adriaanse, PB = Piet Briët)

START

JA: You indicated in the survey that Royal FloraHolland mainly focuses on environmental aspects such as waste reduction, CO2 reduction, circular transport etc. in its CSR program. Is this the main focus of the CSR program or are other aspects also taken into account?

PB: This is correct. Since 2 years we started putting more focus on our environmental program because we saw that our performances were not in line with the performances of other company's in our industry. We needed to step up our game in this field to make a real impact, not only in the Netherlands but also in Ethiopia and Kenya where we also operate. Besides having an environmental program, we also have a social program which focuses more on the society and our day to day operations. The HR department is responsible for the social program, examples in this program are work safety, prevention of gender discrimination, evaluating employees' opinions etc. Whereas, the sustainability department is responsible for the environmental policies and the daily operations concerning this field of practice. We want to increase our contribution especially in the environmental program.

JA: Why did the company start a CSR program? What were the various factors that pushed the company?

PB: The reason to start a CSR program was twofold. First, inside the organization there was a realization that our current operations were not up to date anymore, especially regarding the environmental aspects. The company realized that it was necessary to do more to achieve greater results. As a consequence, we mainly wanted to focus on our total impact, both on society and the environment. To achieve this, two CSR experts were hired 2 years ago (including me). With our knowledge in the field of sustainability we were responsible to start the transition. Second, also from outside the organization there was a growing pressure to transform our business practices because consumers don't want to buy flowers and plants that are not contributing to the environment anymore. Consumers want to buy flowers and plants that have a positive impact on both the environment, CO2 reduction and the protection of the bee population.

JA: Yes, I also saw in the annual report information about the impact and how much CO2 is reduced in the past years. I was wondering how your company calculates its CSR investments and the size of the beneficiaries that the CSR program(s) reaches?

PB: These calculations are made via an online tool. I am responsible for the analyses and collection of non-financial data together with another colleague and the online tool is responsible for analysing and collecting the financial data. In this process multiple colleagues are involved so we don't do this with only two persons. Together we combine all the results and indicate how we perform on waste reduction, CO2 reduction etc. So this is a collective process of both people as well as the help of an online tool.

JA: Alright and within the company, how is the CSR program(s) communicated?

PB: We form different partnerships with a variety of teams and we try to incorporate sustainability in our daily practices. To increase our social impact and as a result increase our revenues and sales volume. This is reached with sustainable packaging, referring to our flowers with Dutch flowers, Royal FloraHolland (which sells better). This is thus not only a financial argument but also a marketing argument. Besides the communication with our partners we also have an intranet. We try to be as active as possible on this intranet, every two weeks we want to send out a message about what we want to achieve in the coming months and how we are going to reach this. We try to link this with certain themes, we also have a separate intranet page in which employees can get in contact with the CSR managers. (dedicated CSR infrastructure)

JA: When a new annual report is published, is this also communicated with your external environment? That you indicate to these stakeholders that the annual report is downloadable via the website.

PB: Yes, definitely, we use a pro-active communication channel. We are a cooperation so we have more than 4000 members who are involved. We have an active news article for those stakeholders.

JA: Alright and are these news articles personalized to the different characteristics of each stakeholder? So for example to employees you sent out a different form of news article then to your suppliers?

PB: Not really, this is a full concept so everything that is stated in it is for everyone. So we don't make different versions for different stakeholders. It is published as a sum but if people are interested in specific parts then they can send us a request.

JA: Do you have other colleagues (besides the colleague you already mentioned), maybe in a CSR department, that also determine the CSR policy and what the program is going to look like besides you?

PB: We are currently involved in the CSR program with 4 colleagues. We started two years ago with 2 CSR experts and expanded this group with 2 extra employees. We are responsible for the sustainability policies for Royal FloraHolland.

JA: You already indicated that Royal FloraHolland supports some social projects which are more the responsibility of the HR department but does the company support other projects as well?

PB: Yes, we mainly support the Roparun and The Ride for the Roses.

JA: Does the company only donate money/sponsor these projects or does the company have a more active role in supporting these initiatives?

PB: Besides sponsoring these projects, employees are actively involved in these sport competitions. Different departments form teams to join these competitions and to raise as much money as possible.

JA: Do the projects the company support change per year or is the company supporting the same projects for several years?

PB: We support these projects for several years indeed. But this doesn't mean that these projects aren't being evaluated from time to time. I only work here for 2 years but the Roparun and the Ride for the Roses are supported for many years.

JA: Besides supporting these two projects with the support of employees who volunteer for these projects. Is there a larger employee volunteering program on a more regular basis?

PB: No we don't have such employee volunteering program at the moment. We are brainstorming about this idea for quite some time now but we need to determine the specific themes we want to support then. We need to figure out which initiatives are in line with our daily practices/sector and our products.

JA: Alright, and also regarding the establishment of an own foundation, is this also on the agenda of Royal FloraHolland?

PB: We also don't have an own foundation yet, but this is also a discussion point on the current agenda.

JA: Does the company also support projects that have a more local focus? So that are in the same area as your Head Quarters in Aalsmeer and Naaldwijk?

PB: Yes, there are also local initiatives. For example, the flower parade that we support with donating our flowers and plants. But also more local initiatives are also supported. This is mostly in cooperation with citizens and our employees, examples are the production of Christmas wreaths, Mother's day gifts etc.

JA: Alright, so I can conclude that Royal FloraHolland focuses on local initiatives and two national initiatives. Is the company also involved in projects that are carried out in Ethiopia and Kenia?

PB: Yes, we are involved in two ways in these countries. First the exchange of knowledge and second the active help of our employees. It is important that there is an intrinsic motivation locally, that people are eager to achieve something. So that we as Western people don't force the local population on what to do but that they show their own initiatives and ideas and that we support these ideas. It is important to have a stakeholder dialogue in these countries to improve these activities.

JA: So in these countries the plant farmers for example can indicate what their needs are and how such a company like Royal FloraHolland can help them?

PB: Yes, this is indeed the case! We try to be as transparent as possible and want them to come with ideas and suggestions and in this way we don't unnecessarily force anything.

JA: Is the company also planning on expanding its CSR program in the coming years?

PB: Our current plans are based on the long-term. In the sense that we have ambitions that we want to reach in 2020/2022. So in around 5 years we want to perform our activities C02

neural. So the question is what you need to do today to achieve this in the future. So our programs for 2020/2022 are our long-term programs. Besides that, we are connected with the SDG's that are established by the United Nations. We are mapping how we can achieve certain themes in these SDG's and we want to operate in such a way that in the end we achieve at least 5 SDG's to make the world a better place.

JA: Do you have certain partnerships in your supply chain that helps the company to achieve those SDG goals?

PB: This depends on the theme but we mostly work with different partners to solve these SDG problems. So in the whole chain partners try to improve their operations and try to work together as a chain to solve certain problems. In the end we hope to achieve a C02 neutral policy with help of all these chain partners.

JA: Can you name certain partners?

PB: Yes, one is for example the SER (the social economical council) who is responsible for establishing a CSR covenant. The idea of this initiative is that together with your chain partners you create a covenant to reach consensus about how to execute your daily operations and to make agreements about total transparency in the chain. Another example is that we have a chain initiative on transport packaging. So, we produce certain packaging and the market demands certain packaging and the market is in this case both customers as well as growers. So we want to make these transport packaging more sustainable but we can't achieve this by ourselves. Packaging has to meet certain requirements so we have to work together to come up with an improvement plan for the chain and with the chain.

END

Interview 4 – 10:00 28/06/2018
Annet Feenstra – Sustainability manager
H&M Netherlands

Transcription (JA = Jaimy Adriaanse, AF = Annet Feenstra)

START

JA: You indicated in the survey that H&M mainly focuses on circular and renewable fashion in its CSR program. Is this the main focus of the CSR program or are other aspects also taken into account?

AF: Yes, we focus on other aspects as well but we have so many of them that it is almost impossible to name them all here (<http://about.hm.com/en/sustainability.html>). We have of course programs that focus on the environment as well as on societal issues. This is coordinated by many different teams that focus on the different aspects of each program.

JA: Why did the company start a CSR program? What were the various factors that pushed the company?

AF: If we talk about the general concept of ‘sustainability’ or when we started to become more sustainable in our business processes that began in the 1990’s. In that time, we started with a focus on the materials we used for our clothing, so which materials have a preference to be used and which materials may absolutely not be used. We achieved this by drawing up a code of conduct and performing audits by our factories (focussing more on the working conditions). Over the years, this concept of what sustainability encompasses has been hugely expanded by the company. So at first, it was more issue based (meaning that there is something going on and we try to solve this) but later we established a vision for what we want to achieve in 10, 20, 30 years from now. This vision has become over time more professional because you receive new insights and information from your surroundings as well as inside the organization. Also, over the years we have partnered with many different organizations who are experts in the field of sustainability so you get more insights from them as well, especially what issues are necessary to tackle to make a real impact.

Our latest strategy formulation dates from 2016 which has the vision to lead the change towards the circular and renewable fashion industry while being a fair and equal company.

JA: Did the CSR program also start because of growing pressure from the company’s surroundings?

AF: Well, we always had multiple conversations with different institutions/organizations and action groups that made clear where the focus should be in a CSR program. Nevertheless, as a company we are involved in the topic of ‘sustainability’ for quite some time now but we don’t communicate this on a large scale to our surroundings. Most information can also be found on our website but this information is sometimes overlooked by action groups etc. Also because we are a large organization people expect from us that we make a visible impact. However, we are not led or pushed into a specific direction by our surroundings. We are of course engaged with them in conversations but this is mostly to get new insights and ideas but we determine our own direction.

JA: I also saw in the annual report information about the impact and how much clothing for example is recycled last year. I was wondering how your company calculates its CSR investments and the size of the beneficiaries that the CSR program(s) reaches?

AF: If I focus now specifically on how much clothes we recycle, we have partnered with iCollect. This is a company which operates internationally that keeps track of how much clothes they receive from us. So all collected clothes are sent to them and they weigh this for us. This is done for every organization where H&M operates. It is also in their best interest to do this precisely because for every kg weighted we receive a compensation. Besides this, all numbers stated in the sustainability report are checked by accountants, so as a company you can never fill in random numbers because you need to take full responsibility. There are also international guidelines in how to arrange your sustainability report or annual report.

JA: Who is responsible for executing the CSR program at H&M Netherlands?

AF: This varies per country but as a sustainability manager in the Netherlands I am responsible for the communication of the program internal as well as external. External to, for example NGO's, students and the media and internal to all the employees both inside the stores as well as in the offices. Besides this, you need to know that every department receives its own sustainable goals of which they are responsible. As a sustainability manager in the Netherlands I am not responsible for safeguarding that every department reaches its goals or that I am responsible for the execution. To refer back to the textile collection points they are already visible in our stores for quite some time and the marketing department is then responsible to deliver the communication materials for these collection points. Everybody has thus their own responsibilities.

I am the only sustainability manager in the Netherlands but worldwide there are multiple sustainability managers with the same responsibility as I have. These managers also support each other in what they do and exchange tips and knowledge. So, I am not alone in this process because you can share a lot of information with your worldwide colleagues.

JA: Alright and within the company, how is the CSR program(s) communicated?

AF: We don't have a fixed structure for this. Every year each department receives its own sustainable goals so they are responsible to achieve these goals. Nevertheless, when new projects are launched we reach out to those colleagues who will also be involved to have meetings with. Concerning general results, we keep each other up to date every month but there is no fixed structure to say like 'now we are going to talk about sustainability' because every department is already involved in this.

JA: In your opinion, do you believe that employees are more involved in H&M's sustainability goals because each department is responsible for this themselves?

AF: In the beginning this was the responsibility of the sustainability manager but then we decided that each department is responsible for this themselves. So, this feeling of involvement has increased over the years. In the beginning it was more like 'oh this needs also to be taken care of'. But because of this shift, employees became more involved over the years because they saw that sustainability is embedded in the whole organization and that everyone contributes to its success. So they know why it is important to be a company that takes responsibility in this field and why you can't ignore your responsibility. It is also good

to see that employees acknowledge the fact that it is a good thing to operate in such a way and that you don't have another option, so this is the way to work.

JA: And do you have a different intranet or webpage that is only accessible for sustainability managers worldwide, to share questions or knowledge etc.?

AF: Every month we have a Skype meeting in which we share the progress made in the different countries. Besides this, we have a share point in which everyone can find the relevant information.

JA: You already indicated that H&M focuses on many different projects. Can you name one large projects that is currently underway?

AF: One project where we are currently receiving results from is our Fair Living Wages strategy. This project was launched in 2013 and the first milestone was set on 2018, so to have visible results. This is a super complex process and this has partly to do with industrial relations. Everyone is busy to collect all the different results from each country but also how to communicate this to our surroundings. Because it is so complex it is sometimes hard for outsiders to understand. You want to communicate of course that the company has good results etc. but you can't capture the results with simple one liners.

JA: Does the company feel that they can have more impact when supporting more than one project?

AF: Yes, we explicitly choose to focus on more than one project because we are a very large company and operate in many different countries. We have 21 production offices so we have the opportunity to appoint dedicated sustainability managers everywhere. You can of course also focus on only one project but we want to contribute more. Also because we have the means to do more so we see it as our responsibility. Part of this strategy is to do everything with 100%, so 100% fair and equal, 100% circular and renewable etc. I think that this already indicates that we as a company want to go for it, so we don't settle for 50% because everything you try to solve needs to be solved completely otherwise you don't speak of having an impact. In addition, as a large company we see ourselves as an example function. To accomplish this, you need to work together, not only with NGO's but also with other companies in the industry. As a result, you can make projects happen and make small and medium sized companies enthusiastic to join.

JA: When a project is developed that, for example provides children with education or women in India with better working conditions, do these beneficiaries have the opportunity to indicate their needs or preferences? So are there ongoing conversations with these beneficiaries?

AF: Yes, but this is the responsibility of the H&M Foundation, related mostly to charitable causes. So everything we address outside our own supply chain is the responsibility of the H&M Foundation because this is a non-profit organization. This foundation has also ongoing projects in countries where our organization is not active. Because of this our foundation partnered with large organizations like Unicef or Care. These organizations know, because of their expertise, what is needed in these countries. In addition, these projects are linked to different themes so we are not involved in everything but we address certain themes who are directly chosen by our own employees and clients. One theme is for example education.

JA: Is the H&M foundation, with help of their partners, mostly involved in providing knowledge and time or more focused on donating money and sponsoring projects?

AF: Well, a lot of money is donated by the foundation (we talk about millions per project) and each project is supported for several years. So we have long-term commitments with these projects. Besides this, the foundation is responsible for the communication internal as well as external and to publish interim reports.

JA: In which way could employees express what themes they find important?

AF: Experts indicated to the foundation which themes are important to address in the coming years, these are also related to the SDG's of the United Nations. In addition, employees and clients could indicate which themes they thought are important in the coming years or which themes they find appropriate for H&M to address. These opinions combined resulted in the final themes.

JA: Besides involving employees in the selection of themes you also indicated that there is an employee volunteering program in the Netherlands. What does this program encompass in the Netherlands?

AF: Well so far, this employee volunteering program is a pilot which started one year ago. This pilot is not for employees in our stores but only for employees in our head quarter and in regional offices. We are connected with the online platform Deedmob where employees can indicate what kind of volunteering initiative they want to support. Because we are still talking about a pilot this only implies for one day. With this pilot we want to find out if employees are enthusiastic to join such volunteering days or not, after we analyse the results and they turn out positive we will discuss new ideas to expand this volunteering program. We are searching for the best fit and evaluate this process step by step.

JA: The company is not considering to make these volunteering days mandatory for all employees at least once per year?

AF: No, we don't think that it is a good idea to send people somewhere on a non-voluntary basis. Because our employees need to be enthusiastic themselves to join such initiatives and that's why we started this pilot because then nobody is forced to join and everyone can participate in an initiative that he/she prefers. So some people might want to help animals whereas other people might want to spend a day in an elderly house. Our end goal is that our employees become more and more excited to join volunteering initiatives in their own free time as well.

JA: Alright, then you indicated in the survey that the company has mostly long-term goals for the years 2030/2040. Why does the company have such a long-term vision?

AF: Because our goals are really ambitious and they can't be reached in a short period. To achieve the goals in 2030 we only want to make use of recycled or sustainably sourced materials for all articles we produce. This is really ambitious because for most materials there exist no alternative yet. So, we don't know how to achieve these goals yet but we had many conversations with experts about what the future will hold, also in terms of future innovations, and based on these conversations we established our goals. It is very important that these innovations can be produced on a large scale because otherwise they are useless for us.

In 2020 we also set a goal to use only sustainable cotton in our clothing, and we will reach this goal. Nevertheless, to reach the goals for 2030/2040 you have to redesign your whole business because the materials you use today can't be used in the future.

JA: Will these ambitious goals result in additional colleagues in the Netherlands that will also focus on sustainability besides you?

AF: I don't know if this will lead to more sustainability experts in the Netherlands because we mainly focus on our whole supply chain and this is less focused on the Netherlands. So the extension will mostly be focused on the countries with the production facilities.

END

Appendix E: Transcription Interview questions employees

Interview 1 – 11:00 27/06/2018
Mirjam Daalman – Planner logistics
Uniper Benelux

Transcription (JA = Jaimy Adriaanse, MD = Mirjam Daalman)

START

JA: How many times per year is the CSR program communicated with all the employees of Uniper? Is this on a frequent basis or not?

MD: Well, we have an intranet that is accessible for all employees. When you log in with your account you are directly forwarded to the homepage with several subheadings and pages at which you can find relevant information. Nevertheless, there is no subheading with ‘sustainability’ or ‘CSR report’ so on your own initiative you need to search for the information about our CSR program if you want to know more. In my opinion, I doubt that many colleagues will do this because it is not very clear on where to find this information. Besides that, we don’t receive an email or newsletter with information about our progress in the field of sustainability or other relevant information concerning our CSR performances. Such a newsletter would be more appropriate because you check your email every day and something like that will stand out.

JA: So to summarize there is some information about the CSR program communicated on the intranet but it is hard to find. When a new integrated report is published every year does the company not publish this on the homepage then?

MD: No they don’t communicate this on our homepage. Nevertheless, last week when I opened the intranet they showed a new document on the homepage with a female employee on the cover that also works in our organization with the text ‘sustainability report 2017’. So for the first time I noticed that they added this document to the slide show on the homepage but that is only since last week. And the slide show goes by really fast so it doesn’t stand out.

JA: In your opinion, how could the communication regarding the existence of a CSR program be improved?

MD: I think the best option to start with is to send out an email or newsletter at the beginning of the year when the integrated report is published, and another newsletter after 6 months etc. Not many people look for information on the intranet but almost everyone checks their email every day. We also have canteen sessions with all employees of our facility. During those canteen sessions the board holds a speech and presents some ideas, mostly about how to improve work safety. But I think during those meetings, when all employees are gathered in the same room, it will be appropriate to also discuss the sustainability visions and CSR programs of the company, just to inform the employees that are not in direct contact with these activities on a daily basis. Finally, the communication can be improved when for example my team manager is more informed about the CSR program by his management and then during monthly meetings he can pass on this information to us.

JA: Can employees inform, for example their team manager, if they want to see this communication be improved?

MD: Well, we have employee toolboxes (this are short meetings of 20 minutes about certain topics, mostly related to work safety). In these meetings you can indicate what you want to see improved. Personally, I explained that it is unhealthy to sit all day behind a computer without having the ability to stand when you are working. As a result, they installed some desks that you can alter in height. During these meetings the whole department is gathered and everyone can address topics that they want to see solved. But as I already indicated these topics are mostly related to safety and not yet about sustainability or our current CSR program.

JA: Do you think that employees are interested that learn more about Uniper's CSR program?

MD: From some colleagues I have heard that they don't know if Uniper has a CSR program or a CSR manager so I think when this is discussed during those toolboxes other colleagues might feel the same and want to be more informed as well. If this is the case, that employees want to be more informed, then our team manager can address this topic at higher management meetings. But this has not yet been discussed during those toolboxes.

JA: Do you know which projects Uniper supports which its CSR program?

MD: No, I have no idea what projects we support. In the Eon period we had a little exposition at the Maasvlakte for citizens and children to learn more about the harbour and working in the coal sector. Retired employees gave presentations and provided information to the visitors but unfortunately this building needed to be closed.

JA: All in all, do you feel involved in the CSR program? And how might this be improved?

MD: I don't feel involved in the CSR program but in my opinion this can be improved when more attention is paid towards our sustainability plan during those canteen sessions as well. Every quarter we have such canteen sessions at which multiple colleagues from different departments, also from the higher management, deliver a speech. Also our suppliers and other supply chain partners are present during these canteen sessions so I think this is a good opportunity to discuss the CSR themes as well. In addition, sending out an email can be effective but you reach more employees when you present some ideas during those sessions because everyone is actively involved and listening. So emails might be more as a support mechanism next to those canteen sessions. After these sessions I see that employees discuss the different topics with each other and that they are genuinely interested. Employees always become more involvement after such sessions.

JA: In the survey you also indicated that during the Eon period the company was more involved in offering an employee volunteering programs, what has mostly changed now compared to then?

MD: During the Eon period you could sign yourself up for several initiatives. Me and my colleagues went for example to an elderly house to spend a day playing games and cooking dinner with the elderly. Whereas other colleagues removed the trash from the beach in Oostvoorne. I have to say that this was on a highly irregular basis. We have had such days only three times in 3 years. Besides that, with the help of all the employees we do clean our

own terrain, which is quite large, every year. But this is more beneficial for the company's own reputation.

After the transition, so when we became Uniper, this employee volunteering program shrunk because of the reduction in employees and financial means. So nowadays we only have the opportunity as employees to request a donation for a charity cause. However, you have to be highly involved in this charity cause/project yourself otherwise you don't get the donation. The maximum amount per donation lies around €500.

JA: Would you prefer that the old volunteering program is implemented again in the CSR program?

MD: Yes, I think that this is good for both the company as well as for the employees. But I haven't received any information yet concerning this topic and that management has discussions about this in how to bring such volunteering program back into the company.

END

Appendix F: Table online articles

Company	Title + Link	Topic
Uniper Benelux	<p>‘Hout verstoffen in kolencentrales leidt juist tot méér broeikasgas’</p> <p>https://www.groene.nl/artikel/hout-verstoken-in-kolencentrales-leidt-juist-tot-meer-broeikasgas</p>	Wood pallets
	<p>‘Kabinet zet omstreden subsidie kolencentrales door’</p> <p>https://zembla.bnnvara.nl/nieuws/kabinet-zet-omstreden-subsidie-kolencentrales-door</p>	Biomass subsidy
	<p>‘Stekker uit Rotterdams project voor opvang CO2’</p> <p>https://fd.nl/ondernemen/1208018/stekker-uit-rotterdams-project-voor-opvang-co2</p> <p>‘The bad bet that undid Rotterdam’s fight against climate change’</p> <p>https://nextcity.org/features/view/rotterdam-climate-change-carbon-emissions</p>	<p>Carbon capture and storage (CCS). Here, ‘carbon’ is being referred to as ‘carbon dioxide (CO2)’</p> <p>This article also talks about CCS and the end of the program</p>
	<p>‘Uniper steunt onderzoek naar ijzer als nieuwe brandstof voor kolencentrale’</p> <p>https://energeia.nl/energeia-artikel/40068411/uniper-steunt-onderzoek-naar-ijzer-als-nieuwe-brandstof-voor-kolencentrale</p>	Iron and other metals as a resource
	<p>‘Onderzoek naar gebruik “groene waterstof” in raffinageproces’</p> <p>https://www.tno.nl/nl/over-tno/nieuws/2017/1/onderzoek-naar-gebruik-groene-waterstof-in-raffinageproces/</p>	Water as fuel
Verstegen Spices & Sauces	<p>‘Samenwerking als sleutel tot duurzaamheid’</p>	Sustainable future and the

	<p>https://futureproof.community/oplossingen/samenwerking-als-sleutel-tot-duurzaamheid</p> <p>‘Sustainable Spices Initiative’</p> <p>https://www.idhsustainabletrade.com/initiative/sustainable-spices-initiative/</p>	<p>Sustainable Spice Initiative (SSI)</p> <p>SSI</p>
	<p>‘Tien MVO-managers op shortlist voor titel ‘MVO Manager van het Jaar 2018’</p> <p>https://www.managersonline.nl/nieuws/19676/tien-mvo-managers-op-shortlist-voor-titel-mvo-manager-van-het-jaar-2018.html</p>	<p>MVO Shortlist 2018</p>
	<p>‘Kruiden- en specerijenbedrijf Verstegen ontdekt kansen circulair inkopen’</p> <p>https://www.circulairondernemen.nl/bibliotheek/kruiden-en-specerijenbedrijf-verstegen-ontdekt-kansen-circulair-inkopen</p>	<p>Circular economy</p>
	<p>‘Verstegen: “Optimale inzet van iedere werknemer brengt ons allen verder”</p> <p>https://www.denormaalstezaak.nl/verstegen-optimale-inzet-van-iedere-werknemer-brengt-ons-allen-verder/</p>	<p>MVO (CSR)</p>
	<p>‘Verstegen – De hele keten onder de loep’</p> <p>https://mvonederland.nl/praktijkvoorbeeld/verstegen-de-hele-keten-onder-de-loep</p>	<p>MVO (CSR)</p>
Royal FloraHolland	<p>‘Handelshuis Fleurametz zet zich in voor duurzame bloemen en planten’</p> <p>https://www.duurzaambedrijfsleven.nl/agri-food/24211/handelshuis-fleurametz-zet-zich-in-voor-duurzame-bloemen-en-planten</p>	<p>Sustainable production</p>
	<p>‘Floraholland trekt stekker uit Let it Grow</p> <p>https://www.nieuweoogst.nu/nieuws/2018/03/21/floraholland-trekt-stekker-uit-let-it-grow</p>	<p>‘Let it Grow’</p>

	<p>‘Royal FloraHolland onderweg naar Zero Waste – Outsourcing van afvalmanagement</p> <p>https://www.duurzaamgebouwd.nl/artikel/20180406-royal-floraholland-onderweg-naar-zero-waste-outsourcing-van-afvalmanagement</p>	Waste management
H&M Netherlands	<p>‘Hoe duurzaam is H&M nou écht?’</p> <p>https://www.nrc.nl/nieuws/2016/02/01/hoe-duurzaam-is-hm-nou-echt-a1493874</p>	Sustainability
	<p>‘H&M: Sustainability’</p> <p>http://about.hm.com/en/sustainability.html</p>	Sustainability webpage
	<p>‘Expert view: Fast-fashion retailer H&M “conscious” to deliver sustainable solutions’</p> <p>https://www.biobasedworldnews.com/expert-view-fashion-giant-hm-drives-sustainability-efforts</p>	Sustainability efforts
	<p>‘Is H&M the new home of ethical fashion?’</p> <p>https://www.theguardian.com/business/2012/apr/07/hennes-mauritz-h-and-m</p>	Ethics and greener solutions
	<p>‘H&M Group launches its sustainability report 2017’</p> <p>https://www.theguardian.com/business/2012/apr/07/hennes-mauritz-h-and-m</p>	Sustainability goals
	<p>‘H&M is pushing sustainability hard, but not everyone is convinced’</p> <p>https://www.forbes.com/sites/heatherfarmbrough/2018/04/14/hm-is-pushing-sustainability-hard-but-not-everyone-is-convinced/#214756927ebd</p>	Sustainability (regarding 2018 report)
	<p>‘H&M launches new sustainable activewear line’</p>	Sustainability & circularity

	http://www.climateactionprogramme.org/news/hm-launches-new-sustainable-activewear-line	
Stedin Group	‘Wat doet Stedin’ https://www.stedin.net/over-stedin/wat-doet-stedin	CSR
	‘One planet thinking – Wat doet Stedin voor de nieuwe energiegeneratie?’ https://www.stedin.net/over-stedin/duurzaamheid-en-innovaties/een-klimaatneutrale-samenleving/one-planet-thinking	Sustainability initiatives
	‘Stedin test slim energiesysteem in proeftuin Hoog Dalem’ https://www.duurzaambedrijfsleven.nl/industrie/15929/stedin-test-slim-energiesysteem-in-proeftuin-hoog-dalem	Universal smart energy framework
	‘Stedin maakt wagenpark volledig elektrisch’ https://www.duurzaambedrijfsleven.nl/mobiliteit/25255/stedin-maakt-wagenpark-volledig-elektrisch	Electric cars
ING	‘ING is sustainability leader among banks’ https://www.ing.com/Newsroom/All-news/ING-is-sustainability-leader-among-banks.htm	Sustainability
	‘ING zet €100 mln opzij voor duurzame investeringen’ https://www.duurzaambedrijfsleven.nl/finance/26855/ing-zet-100-mln-opzij-voor-duurzame-investeringen	Sustainability
	‘Duurzaam ondernemen volgens ING: weerbaarheid en innovatie’ https://www.marketingfacts.nl/berichten/duurzaam-ondernemen-bij-ing-weerbaarheid-en-toekomstproof	Sustainable entrepreneurship
	‘ING: Sustainability’ https://www.ing.com/ING-in-society/Sustainability.htm	Sustainability

	<p>‘Podcast Leon Wijnands, Global Head of Sustainability bij ING over de duurzame ambities van de bank’</p> <p>https://soundcloud.com/duurzaambv-radio/podcast-leon-wijnands-global-head-of-sustainability-bij-ing-over-de-duurzame-ambities-van-de-bank</p>	CSR goals
Heineken	<p>‘Philips, Heineken en Unilever bij de The World’s Most Reputable Companies 2018 van Forbes’</p> <p>https://www.duurzaam-ondernemen.nl/philips-heineken-en-unilever-bij-de-the-worlds-most-reputable-companies-2018-van-forbes/</p>	CSR
	<p>‘Video: Heineken op weg naar een circulaire brouwerij’</p> <p>https://www.duurzaambedrijfsleven.nl/circulaire-economie/12409/video-heineken-op-weg-naar-een-circulaire-brouwerij</p>	Circular economy
	<p>‘Promotiemeisjes van Heineken verkopen bier met hun lichaam’</p> <p>https://www.nrc.nl/nieuws/2018/03/23/promotiemeisjes-van-heineken-verkopen-bier-en-hun-lichaam-a1596910</p>	CSR & Employees (critical article)
	<p>‘ASN gooit Heineken uit duurzaam aandelenfonds om biermeisjes’</p> <p>https://www.ad.nl/economie/asn-gooit-heineken-uit-duurzaam-aandelenfonds-om-biermeisjes~adfe6686/</p>	Consequence
	<p>‘Dit is hoe Heineken jouw flesje bier duurzamer gaat maken’</p> <p>https://www.want.nl/heineken-drop-c-programma/</p>	‘Drop the C’ programme - Sustainability
	<p>‘Bierbrouwer Heineken gaat op de groene toer’</p> <p>https://www.parool.nl/binnenland/bierbrouwer-heineken-gaat-op-de-groene-toer~a4569130/</p>	Sustainability
	<p>‘Heineken heeft grote plannen op het gebied van duurzaamheid’</p>	Sustainability goals

	https://www.duurzaambedrijfsleven.nl/agri-food/27371/heineken-heeft-grote-plannen-op-het-gebied-van-duurzaamheid	
	‘Towards brewing carbon neutral in the Netherlands’ http://www.theheinekencompany.com/sustainability/case-studies/towards-brewing-carbon-neutral-in-the-netherlands	Climate-neutral brewery
NS	‘NS: Duurzaamheid’ https://www.ns.nl/over-ns/duurzaamheid	Sustainability
	‘Interview met Carola Wijdoogen, directeur Duurzamer Ondernemen bij NS’ https://www.duurzaam-ondernemen.nl/interview-met-carola-wijdoogen-directeur-duurzamer-ondernemen-bij-ns/	CSR
	‘NS en Prorail verwarmen stations duurzaam met groen gas’ https://www.duurzaambedrijfsleven.nl/infra/20097/ns-en-prorail-verwarmen-stations-duurzaam-met-groen-gas	Renewable energy
	‘NRC checkt: De NS rijdt voor 100 procent op windstroom’ https://www.nrc.nl/nieuws/2017/06/28/de-ns-rijdt-voor-100-procent-op-windstroom-11100865-a1564786	Wind energy
	‘Treinen volledig op windstroom, wissels over op groengas’ http://www.wattisduurzaam.nl/4749/energie-beleid/duurzaam-ondernemen/juichen-langs-de-spoorlijn-treinvervoer-vanaf-2018-volledig-op-windenergie/	Wind energy
KLM	‘KLM takes care’ https://www.klm.com/corporate/en/topics/corporate-social-responsibility/index.html	CSR
	‘Biobrandstof is de zoveelste marketingtruc van KLM’	Sustainability as marketing trick

	https://www.parool.nl/opinie/-biobrandstof-is-de-zoveelste-marketingtruc-van-klm~a4599456/	
	<p>‘Bomen planten als compensatie voor je vliegtreis naar New York. Werkt dat?’</p> <p>https://decorrespondent.nl/5491/bomen-planten-als-compensatie-voor-je-vliegtreis-naar-new-york-werkt-dat/1663747175827-31657089</p>	CO2 Zero project
	<p>‘Air France-KLM verliest eerste plek duurzaamheid’</p> <p>https://www.upinthesky.nl/2017/09/07/air-france-klm-verliest-eerste-plek-duurzaamheid/</p>	Dow Jones Sustainability Index
	<p>‘Interview Inka Pieter, directeur MVO & Milieustrategie KLM’</p> <p>https://www.duurzaam-ondernemen.nl/interview-inka-pieter-directeur-mvo-milieustrategie-klm/</p>	CSR
Strukton	<p>‘Strukton: Sustainability’</p> <p>https://www.strukton.com/about-us/sustainability/</p>	Sustainability
	<p>‘De 3 finalisten van MVO-manager van het jaar 2015’</p> <p>https://www.consultancy.nl/nieuws/11159/drie-finalisten-mvomanager-van-het-jaar-2015-bekend</p>	MVO shortlist 2015
	<p>‘Strukton kiest voor groen en schoon’</p> <p>https://www.duurzaam-ondernemen.nl/strukton-kiest-voor-groen-en-schoon/</p>	CSR
	<p>‘Strukton bouwt geluidswal duurzaam met gras’</p> <p>https://www.duurzaambedrijfsleven.nl/infra/22483/strukton-bouwt-geluidswal-duurzaam-met-gras</p>	Sustainability