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Introduction

➔ **Why CSR?**

For Woord en Daad, corporate social responsibility (CSR) is a given: it is in our DNA to weigh the interests of various stakeholders in all choices. From its mission, Woord en Daad is called to do justice to people in vulnerable positions, to society and to creation. The present policy expresses how Woord en Daad deals with CSR^[1] and where we see room and have ambition for further improvement.

Stakeholders of Woord en Daad are people in poverty and vulnerable positions, civil society organizations that assist these people, including our Christian partner organizations, other partner organizations, our supporters: individuals, volunteers and companies, governments and knowledge institutions in the Netherlands and worldwide. Where possible, we enter dialogue with these stakeholders ourselves and have a listening attitude to (help) realize CSR in as many places as possible.

➔ **Policy period 2026-2031**

Under the heading 'Deep Roots, New Shoots: Connecting Communities', we will focus on three policy spearheads in the 2026-2031 policy period:

Enabling Dignified Livelihoods

Engaging Grassroot Voices

Enhancing Responsible Digitalisation

Our policy spearhead 'Enabling Dignified Livelihoods' means that we are committed to safety, resilience and human dignity in the face of forced migration, but also of climate change, loss of biodiversity and/or pollution. This pursuit of sustainable programmes aimed at a dignified existence for everyone is in line with ISO 26000 CSR core topics Environment & Environment and Human Rights.

Our policy spearhead 'Engaging Grassroots Voices' is about meaningfully involving stakeholders, including vulnerable target groups. This is directly related to the CSR core topics of Community Engagement and Development, Governance and Organisation, Labour Practices and Human Rights.

Our policy spearhead 'Enhancing Responsible Digitalisation' aims to combat exclusion or exploitation with targeted, ethical choices and to take advantage of development opportunities in the digital age. Digitalization plays a role in Fair Business Practices, Community Engagement and Development, and Human Rights. As a result, this spearhead is also directly in line with the core of CSR. For the full strategic policy plan and the further explanation of these themes, we refer to the Policy Plan 2026-2031.^[2]

➔ **ISO 26000**

In our CSR policy, we follow the ISO 26000 standard. In the context of ISO 26000, this CSR policy describes how Woord en Daad:

Endorses and applies the seven principles of CSR. See chapters '[Mission and CSR ambition](#)' and '[Seven ISO 26000 Principles](#)'

Identifies and engages stakeholders. See chapter ['Approach'](#)

Integrates social responsibility within the organization.

This is also stated in chapter ['Approach'](#)

➔ **Strategic ambition CSR 2031**

Woord en Daad wants to give ambitious and concrete substance to corporate responsibility by 2031. Concrete plans include a CSR learning line for colleagues, an annual sustainability report in addition to the annual report, making procurement more sustainable and continuing policy advocacy for ambitious, but also feasible regulations for due diligence for small producers.

➔ **Embedding CSR policy in the organisation**

This CSR policy has been written...	With the aim of
For all colleagues and interested cooperation partners	As background information on how CSR is understood, discussed and applied by Woord en Daad. As a reference to other, CSR-related policies.
For Sustainable Production and Consumption theme plan colleagues	As a guiding document on the subject of Production, supporting the Theme Plan.
For accountant and IF donors	This policy functions as a 'self-declaration' for ISO 26000 and can be used as a benchmark when evaluating our implementation

The main text focuses on 'why' and 'what' we do around CSR. [Chapter 'Approach'](#) provides more insight into the 'how'. As a living document, this policy is updated annually where necessary with the most recent experiences and policy documents, in the run-up to the Management Review.

Mission and CSR ambition Woord en Daad

→ *Mission and vision Woord en Daad*

Woord en Daad connects people all over the world in their fight against poverty, from a Biblical perspective. In a broken world marked by poverty and injustice, Woord en Daad is committed to making the signs of God's coming Kingdom visible. Everyday, we are inspired by Christian principles of justice and compassion to contribute to sustainable change that benefits all people. Woord en Daad strives to connect people, communities, schools & educational centres, entrepreneurs, social institutions, local and national governments, and NGO's worldwide in their collective efforts to overcome poverty and realise a dignified life for every individual.

→ *Core values Woord en Daad*

Our mission, vision, and strategy are guided by five core values that influence our decisions and shape our policies:

Co-responsibility – Embracing responsibility for ourselves, our neighbours and God's creation

Fellow-creature – Recognising every person as a creature of God, equal and unique

Compassion – Standing close to and coming alongside those who suffer

Stewardship – Caring for human beings, resources and Creation with diligence

Interdependence – Valuing independence in choices, while relying on collaboration

→ *Strategic ambition CSR 2031*

Our ambition is that by 2031, Woord en Daad will be recognised as an organisation that works on CSR based on its own mission, vision and core values. We give substance to CSR with expertise, ambition and concreteness.

Our vision focuses on chain responsibility, awareness and stakeholder involvement on 4 playing fields:

in the South;

in conversation with our business supporters;

in Dutch and European politics;

in our own business operations.

Seven ISO 26000 Principles

The standard work for CSR, ISO 26000, provides seven principles that an organisation should pay attention to if it wants to act responsibly. In this chapter, these seven principles are mentioned and you can read what Woord en Daad (W&D) is doing about these principles in its policy period 2026-2031. We also identify related policy documents in which the principles are anchored.

→ *CSR principles in our own business operations*

Stakeholders are staff, suppliers, volunteers, donors and (chain) partners.

Principle	Woord en Daad (W&D) approach	Policy document(s)
1. Accountability	W&D reports in the annual report W&D voluntarily follows the Global Reporting Initiative (GRI) A voluntary Sustainability Report inspired by the Corporate Sustainability Reporting Directive (CSRD) by 2026 Core value Co-responsibility	MVO-beleid (sic)
2. Transparency	See point 1. Staff (in the Netherlands and internationally) are informed through weekly announcements, staff meetings, minutes, etc. Core values Co-responsibility; Stewardship	Procedure for taking care of internal communication Code of conduct for external communication
3. Ethical behaviour	Approaches on ethical dilemmas and integrity are included in integrity policy, and are put on the agenda at internal meetings, including through a Moral Deliberation process. Core values Co-responsibility; Stewardship	Integrity policy and accompanying documents in the Integrity Policy Manual for Moral Deliberation
4. Respect for stakeholder interests	In addition to being a reliable partner, the organization proactively collects stakeholder feedback by means of: Annual customer satisfaction surveys; Coordination with sounding board groups several times a year; Partner meetings and biennial evaluation with southern partner organisations; Participatory baseline research within Theme Plans. Core values Co-responsibility; Fellow-creature; Interdependence	Complaints procedure Responsive partner policy Reporting procedure WD Data security and Privacy policy Purchasing policy Listening to the supporters Volunteer policy MVO-beleid (sic)
5. Respect for the rule of law	Woord en Daad complies with the applicable regulations in the countries where it operates and avoids acts or complicity in acts that are contrary to them and asks this of its partner organizations. Core values Co-responsibility; Stewardship; Interdependence	MVO-beleid (sic)
6. Respect for international standards of conduct	In all situations, the organisation strives to respect and act in accordance with international standards of conduct. Important frameworks and standards around CSR include: UN Global Compact, UN Guiding Principles on Business and Human Rights, OECD Guidelines for Multinational Enterprises and ISO 26000. We prevent complicity in activities that violate this. New employees follow a learning trajectory set up together with Driestar educational: 'Internationally competent'. Core value Co-responsibility	CSR policy (sic) Onboarding document new traveller Integrity policy
7. Respect for human rights	In all situations, the organization strives to respect human rights and to act accordingly. We prevent complicity in activities that are inconsistent with human rights Core values Co-responsibility; Fellow-creature; Compassion; Stewardship	CSR policy (sic) HR policy Integrity Policy Volunteer Policy

→ CSR principles in Theme plans, awareness and influencing

Stakeholders include partner organisations, cooperation and network partners (companies, non-governmental organisations, networks of knowledge institutions and governments), target groups in our constituency, specific donors, the target group of people in poverty and creation.

Principle	Woord en Daad (W&D) approach	Policy document(s)
1. Accountability	Donors and partners receive reports, clear communication and reports Core value Co-responsibility	Donor Manual
2. Transparency	By communicating about what did and did not succeed, money flows, considerations and decisions, we show what we do and why. Core values Co-responsibility; Stewardship	Donor Manual Partos 9001:2015 ISO 9001:2015, Clause 7.4
3. Ethical behaviour	W&D does not cooperate with, and does not accept money from, parties that operate unethically (lotteries, tobacco industry, arms trade, etc.). If a field of tension arises with an existing cooperation partner, an internal moral deliberation follows, usually resulting in a conversation and, in extreme cases, breaking ties. Core values Co-responsibility; Stewardship	Integrity policy Donor Manual _Moral Deliberation
4. Respect for stakeholder interests	With partners, consortium members, (companies from the) constituency and other stakeholders, we work on the basis of complementarity and shared values. Conversation manuals are available for this, such as the Job Booster fan. At Theme Plans, we do preliminary research. People in poverty and vulnerability are actively heard. Southern partners steer choices. Satisfaction survey within the Theme Plan. We choose our role (connector, catalyst, knowledge broker, influencer) based on stakeholder feedback. Core values Co-responsibility; Fellow-creature; Interdependence	Complaints procedure WD Data security and Privacy policy CSR policy (sic) Threepager Southern Leadership Policy paper Engaging Grassroot Voices - March 2025
5. Respect for the rule of law	W&D complies with the applicable regulations in the countries and also requires this from its partner organisations. Woord en Daad contributes to strengthening the legal order, specifically against (child) exploitation. Core values Co-responsibility; Stewardship; Interdependence	MVO-beleid (sic) Child Protection Policy Donor Manual
6. Respect for international standards of conduct <i>Where regulations are missing, we apply the highest standards of conduct.</i>	The organization respects and acts according to international standards of conduct. We prevent complicity in activities that do not fit in with international standards of conduct. In contact with entrepreneurs, we refer to OECD standards, enter into dialogue and appeal to shared core values through articles, events and cooperation in theme plans. Core value Co-responsibility	MVO-beleid (sic) Code of Conduct for Employees and Consultants Donor Manual
7. Respect for human rights	With regard to CSR, we are working internationally on sustainable systems to achieve decent work and a living wage and income. We encourage prevention and recovery within Theme Plans. In our role as political influencers, we advocate for policies that normalize dignified and sustainable entrepreneurship and embed due diligence in the chain. By working on our policy spearhead 'Engaging Grassroots Voices', we want to give a voice to people in the most vulnerable positions in the 2026-2031 policy period Core values Co-responsibility; Fellow-creature; Compassion; Stewardship	CSR policy (sic) Child protection measures Integrity policy Donor Manual

Approach CSR Woord en Daad

Four playing fields

We work on Corporate Social Responsibility (CSR) on the basis of our core values and on the basis of the OECD guidelines for CSR. Stakeholder involvement is a guiding principle in our approach. In this 'meaningful stakeholder dialogue', we identify and prioritise risks. We then develop effective CSR measures in consultation on four playing fields:

In partnerships in the South, it is our ambition to increase sustainable entrepreneurship with respect for people and nature.

Thematic plans start with an analysis of the context, in which CSR risks and the need for due diligence are taken into account.

Stakeholders are usually farmers, producers and processors at the start of value chains, but also companies and consumers further down the chain.

We give space to southern leadership. This means that we cannot and do not want to force things in consortia in which we participate; however, we do want to support and promote the achievement of CSR objectives by raising awareness and providing practical knowledge.

We have a dialogue about values with partners and companies in the South and work together on concrete solutions. We start from a listening attitude, in which various stakeholders are meaningfully involved through roundtable consultations, interviews, research and surveys.

The policy theme Engaging grassroots voices plays a central role in providing methods and sharing knowledge and experience. We build up expertise around CSR themes such as living wage/income, combating child labour, improving the position of women and girls in production chains, and decent working conditions.

Although the focus is on social topics, we keep an eye on climate-related themes, such as sustainable production, biodiversity and deforestation, and integrate them into our approach.

In conversation with our business supporters, we stand next to companies. CSR questions come to these companies and we like to think proactively about sustainable entrepreneurship, for now and for the future. In doing so, we connect with the companies themselves, but also do not shy away from having a stimulating – but always respectful and constructive – conversation. Because Woord en Daad also has an objective of raising awareness, we share knowledge, for example about forms of stakeholder involvement and the implementation of the [OECD](#) guide for CSR. Our network is also available. In our communication, we want to build a connection between entrepreneurs and between entrepreneurs and Woord en Daad. Where possible, we want to set up new collaborations with companies from the constituency within the Sustainable Production and Consumption theme plan.

In Dutch and European politics, we actively advocate for fair and sustainable production chains. Supply chain responsibility/*due diligence* and meaningful stakeholder dialogue should be given a place in policy and legislation, so that the system as a whole can become fairer and more sustainable with the help of a minimum standard. We are currently working on this theme through the CSR Platform. The European CSDDD and the Dutch elaboration of this have our special attention. Although we do not lobby for reporting requirements such as CSRD and EUDR, these instruments do have an impact in the Global South. This impact can be positive and negative. We investigate this impact and share it as a knowledge broker and influencer with policymakers in the Netherlands and Brussels. From our experience in Southern partnerships and previous involvement in the Dutch Food Covenant, we have the most insight into the food sector. At the same time, we also monitor what is happening around critical raw materials and work together with companies in the packaging chain.

In our own business operations, we show that sustainability is of paramount importance. By setting a good example ourselves with internal policy and reporting, we contribute to systemic change, in which all stakeholders play a role. We try to make the most sustainable choices in every area of our own business operations: for example, around purchasing, events, office use, digitization, disposal of materials and travel. We have to weigh up different interests and risks. Considerations and choices made are set out in policy documents such as the Procurement Policy. We also actively work together with the more than 30 thrift stores of Woord en Daad Winkels. In this way, we also show that sustainability, awareness and social connection in the Netherlands are very important to Woord en Daad.

➔ **Who are our stakeholders?**

In partnerships in the South, we usually work with a multi-stakeholder consortium, involving companies, non-profit civil society organisations, knowledge institutions, target groups and (local) government. In conversation with companies from the constituency, our stakeholders are the companies themselves and people in poverty further down their value chains. Internal operations mainly involve colleagues and suppliers and, to a lesser extent, our supporters as 'customers' of W&D events, products and communications. We also use general standards and information such as the Fair Bank Guide. Results can be a reason for a conversation with stakeholders.

➔ **Four roles**

Because we assume [co-responsibility and mutual dependence](#), we cannot and do not want to take on every task. In our collaborations, we make a clear distinction between the roles that we or other stakeholders can best fulfil. Based on stakeholder feedback, Woord en Daad always makes a choice between four roles, which we use as needed towards people and companies in the Netherlands, politicians in Brussels and countries in Asia, South America and Africa where we work:

Connector

Our approach and tone are constructive and connecting. We avoid imposing obligations on private partners, but we are clear in our communication and in what we can expect from each other as partners. We seek dialogue and work on the basis of shared values. Externally, we consciously choose words such as 'fellow human entrepreneurship', 'stewardship' and 'dialogue', and we avoid words such as 'CSR' and 'obligation'. We also apply this approach internally when we involve colleagues in the integration of CSR in the South.

Knowledge broker

Our knowledge forms the basis for the dialogue with companies in our constituency and in projects, and for our lobbying activities for legislation. In previous policy periods, we have gained a lot of knowledge about CSR themes and the OECD's due diligence guideline.

Catalyst

We mainly recruit from institutional donors for the Sustainable Production and Consumption Theme Plan. Other Theme Plans also contribute to CSR.

Influencer

In our lobby for CSR legislation, we seek a balance between effectiveness (legislation must have a positive effect on farmers and workers in the Global South) and feasibility (the administrative burden must be manageable and proportionate, and legislation must be enforceable).

Reports 2026-2031

Good [stewardship and co-responsibility](#) also include accountability and transparency about the steps we take on CSR.

➔ **MVO internal reporting**

Progress on this CSR policy is internally managed, monitored and reported within the Sustainable Production and Consumption Theme Plan. This concerns CSR activities:

- towards politics in the Netherlands and EU;
- towards companies in our constituency;
- in partnerships in the South

➔ **CSR public reporting**

The company's own operations are discussed in a CSR appendix to the annual report, which has been assessed by the auditor. A voluntarily completed Global Reporting Initiative (GRI) table is part of this approved report. These overviews aim to **give account** and form a **complete overview** of where Woord en Daad stands with CSR.

Woord en Daad will voluntarily add a Sustainability Report as of 2026. This enriches the CSR accountability in the Annual Report and falls outside the audit obligation of an auditor. The goals of this Sustainability Report are **to communicate, learn and grow**. The Sustainability Report is about a **selection of sustainability themes** in which Woord en Daad stands out positively or in which it wants to grow in a targeted way. We sort the themes under **Environment, Social and Governance (ESG)**, just like with CSR accountability. The Sustainability Report contains an action plan and objectives per year and reports and an adjusted action plan every year.

➔ **Sustainability Report: a growth model**

In **2026**, the Sustainability Report will only report on Woord en Daad's **own business operations**. We aim **to broaden the report in 2027** to include Sustainability themes that play a role in Theme Plans.

➔ **What will be included in the Sustainability Report?**

<i>E, S or G¹</i>	<i>CSR theme highlighted in the Sustainability Report 2026</i>	<i>Indicator²</i>	<i>Objectives and action plan in outline</i>
E	Greenhouse gases Transport/Travel Energy consumption Building management	CO2 emissions in CO2 equivalent (VSME §30) + narrative about the added value of trips made	Emissions are compared to expected emissions based on air travel planning and HR policy on an annual basis
E	Greenhouse gases Transport/Travel Energy consumption Building management	% CO2 emissions per type of consumption in CO2 equivalent of the total consumption in a year (VSME §30)	No specific action plan: the disaggregation contributes to a reflective conversation at SO level and in the objective of the annual action plan: where do we see room for sustainability?
E	Biodiversity & Animal Welfare and Land Use	Narrative on S&D's contribution to Biodiversity, Animal Welfare and Land Use	Communication purpose. Management Review compares providers of CO2 compensation. In the choice of providers, contribution to biodiversity, animal welfare and land use is taken into account.
E	Building management raw materials excluding energy	Narrative about material use, waste processing and recycling	At least one innovation every year and therefore improvement on this subject.
S	Community	Narrative about the contribution of Science and Agriculture to community building in NLB	At least one innovation every year and therefore improvement on this subject.
S	Good, being a social employer	Narrative about strategic priorities and results HRM	ESS score remains the same or rises slightly. Work pressure keeps constant attention: balance between sufficient rest and sufficient pleasant work pressure.

Continued table on p13

¹ The Sustainability Report focuses on Environmental, Social and Governance/Governance (ESG) indicators where S&D excels within the sector or where it sees a challenge for itself. In 2026, this report will focus on the role of its own business operations. The impact within Theme Plans will be added later. The choice of these special themes for 2026 is internally substantiated in the memo "Towards a sustainability report 2025".

² Some of these themes lend themselves to reporting on indicators. Others less so. In 2025, we carried out a baseline measurement and determined that further elaboration is needed in the first Sustainability Report in 2026. The elaboration of indicators is available internally in the document: 20251110 IRS KPIs IRBC Sustainability Reporting WD.xlsm.xlsx

<i>E, S or G</i>	<i>CSR theme highlighted in the Sustainability Report 2026</i>	<i>Indicator</i>	<i>Objectives and action plan in outline</i>
G	Purchasing	% of sustainable procurement per purchasing group	2026: a decision tree for sustainable procurement where necessary. Specific sustainable procurement targets per topic (coffee, tea and lunches are already fixed in 2025). Demonstrable improvement on this topic. 2027-2031: Demonstrable improvement on this topic every year.
G	Equipment Colleagues and Digitization	Development of and participation of employees in internal CSR learning trajectory	The internal CSR learning trajectory has contributed to CSR being supported by employees as a natural, everyday part of their work. With CSR, colleagues experience that they give substance to the core values, mission and vision of Woord en Daad on a daily basis.
G	Geopolitics	Description of how S&D deals responsibly with sensitive political developments	Action plan for support for international cooperation; Action Plan for Sustainable Production & Consumption; Action plan for policy advocacy.