



QS ESG

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QS ESG Criteria



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01. Scope

This document specifies the criteria for the content of the Sustainability Report (ESG report). The standard was issued by the QSCert, the certification body management systems and is intended for verification. For some criteria, the standards of related management systems are listed in parentheses. Ownership of a valid accredited certificate according to one of the standards is considered full or partial fulfilment of the established criteria in the relevant area.

02. Normative references

ISO 14050:2020 Environmental management - Vocabulary

ISO 30415:2021 Human resource management - Diversity and inclusion

ISO 37002:2021 Whistleblowing management systems - Guidelines

ISO 14001:2015 Environmental management systems - Requirements with guidance for use

EMAS – Environmental management and audit scheme

ISO 50001:2018 Energy management systems - Requirements with guidance for use

ISO 45001:2018 Occupation health and safety management systems - Requirements with guidance for use

ISO 37001:2016 Anti-bribery management systems - Requirements with guidance for use

ISO/IEC 27001:2022 Information security, cybersecurity and privacy protection - Information security management systems - Requirements

ISO 9001:2015 Quality management system. Requirements.

03. Terms and definitions

For the purposes of this document, the following terms and definitions apply:

ESG

"Environment-Social-Governance –3 factors of sustainable development of the organization

sustainable development

"development that meets the needs of the present without compromising the ability of future generations to meet their own needs" [source: ISO 14050:2020, page 3, partial citation]

**carbon footprint**

" the sum of greenhouse gas emissions with regard to the entire life cycle of the product or the entire organization " [source: ISO 14050:2020, page 27, partial citation]

climate change

"change in climate that persists for an extended period, typically decades or longer" [source: ISO 14050:2020, page. 19]

inclusion

" inclusion of all stakeholders in terms of their acceptance, communication of their needs and providing opportunities" [source: ISO 30415:2021, page 3, partial citation]

whistleblowing

" reporting suspected or existing anti-social activities " [source: ISO 37002:2021, page 3, partial citation]

KPI

"key performance indicators – the monitoring of which has a fundamental impact on the overall performance of the organization" [source: ISO 14050:2020, page 3, partial citation]



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04. Environment (ISO 14001, EMAS)

4.1 Climate change

- Carbon emissions = carbon footprint, CO2 calculation, Product carbon footprint - within the product life cycle (only for mass production)
- Preparedness for climate change (risks and measures)

4.2 Natural resources

- Consumption of water, electricity and gas - primary sources (ISO 50001, Energy audit)
- Biodiversity (planting, green roofs, grassy areas, watercourse cleaning)
- Gaining resources (recycled material, waste recovery, technological water)

4.3 Wastes

- Waste management and pollution (waste reduction, waste recovery – reducing landfilling, e-waste, packaging waste, emissions, waste water, soil pollution)

4.4 Opportunities in the field of environmental protection

- Clean technologies
- Energy efficiency and greening of the infrastructure (insulation of buildings, photovoltaics, heat pumps, recuperation, replacement of windows, lighting, use of rainwater, ecological transport park)
- Use of renewable energy (water, air, sun)
- Readiness for changes in legislation regarding the environment

05. Social

5.1 Human resource

- Employee remuneration, benefits and turnover
- Education and development
- Diversity, inclusion and equal opportunities for all (gender, race, religion, sexual orientation, political beliefs)
- Privacy

5.2 Working conditions, including health and safety at work (ISO 45001, working hours, holidays, overtime, rest area, social dialogue)

5.3 Impact on the local community (support of sports clubs, sports and cultural events, social facilities, local associations, disadvantaged groups)



06. Governance

6.1 Corporate culture

- Business ethics (code of ethics)
- Anti-Bribery system (ISO 37001, developed Anti-Bribery principles, verification of credibility of business partners, whistleblowing)
- Fulfilment of financial obligations (taxes and levies, suppliers, wages)

6.2 Relations with business partners

- Transfer of ESG principles to suppliers (verified ESG report, contractual terms, customer audits)

6.3 Management transparency

- Transparent ownership relations (end user of benefits)
- Accounting (accounting audit, financial statements, submission of reports in the specified terms, internal control, inspections by tax authorities and insurance companies)

6.4 Cybersecurity (ISO/IEC 27001, Cyber audit, internal rules)

6.5 Control of processes (ISO 9001, risk management methodology, internal audits, analyses and KPI)



Bibliography

[1] ISO 14050:2020 Environmental management - Vocabulary

[2] ISO 30415:2021 Human resource management - Diversity and inclusion

[3] ISO 37002:2021 Whistleblowing management systems - Guidelines

[4] ISO 14001:2015 Environmental management systems - Requirements with guidance for use

[5] EMAS - Environmental management and audit scheme

[6] ISO 50001:2018 Energy management systems - Requirements with guidance for use

[7] ISO 45001:2018 Occupation health and safety management systems - Requirements with guidance for use

[8] ISO 37001:2016 Anti-bribery management systems - Requirements with guidance for use

[9] ISO/IEC 27001:2022 Information security, cybersecurity and privacy protection - Information security management systems - Requirements

[10] ISO 9001:2015 Quality management system. Requirements.