

**CSRD en ESRS:
Verplicht rapporteren over
eigen werknemers**



Het landschap

European Green Deal

Sustainable Finance Action Plan

SFDR

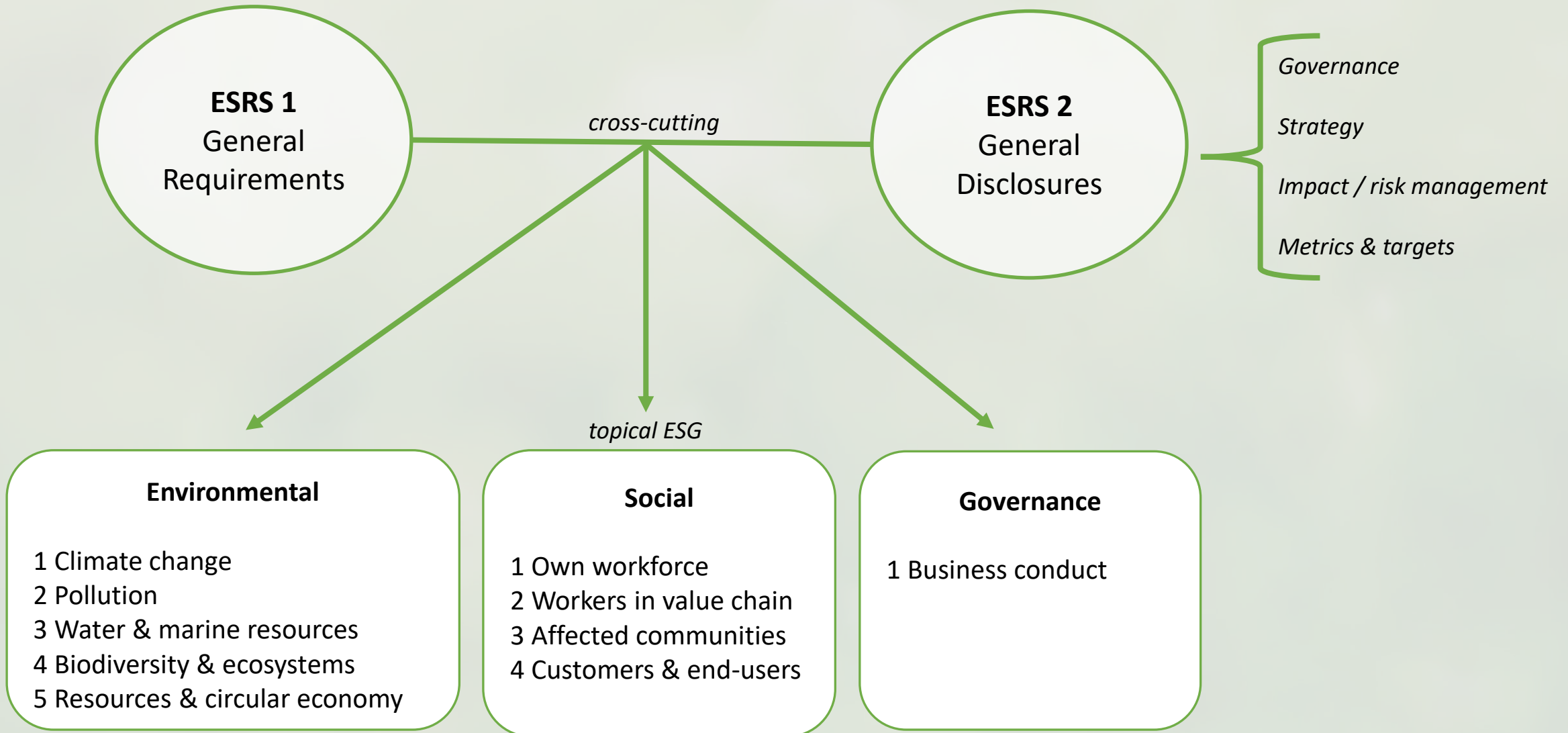
NFRD

CSRD

EU Taxonomie

OESO-richtlijnen
CSDDD
Forced Labour Ban
Deforestation Regulation

ESRS structuur



Tijdpad

2023

5/1:
CSRD in werking

Q2: exposure drafts
voor consultatie
sectorspecifieke
standaarden

30/6: aanname
eerste batch
ESRS

2024

Nationale
implementatie
CSRD

30/6: aanname
tweede batch
ESRS

2025

rapportage over 2024
door NFRD-
ondernemingen

2027

rapportage over 2026
door
beursgenoteerde
MKB-ondernemingen

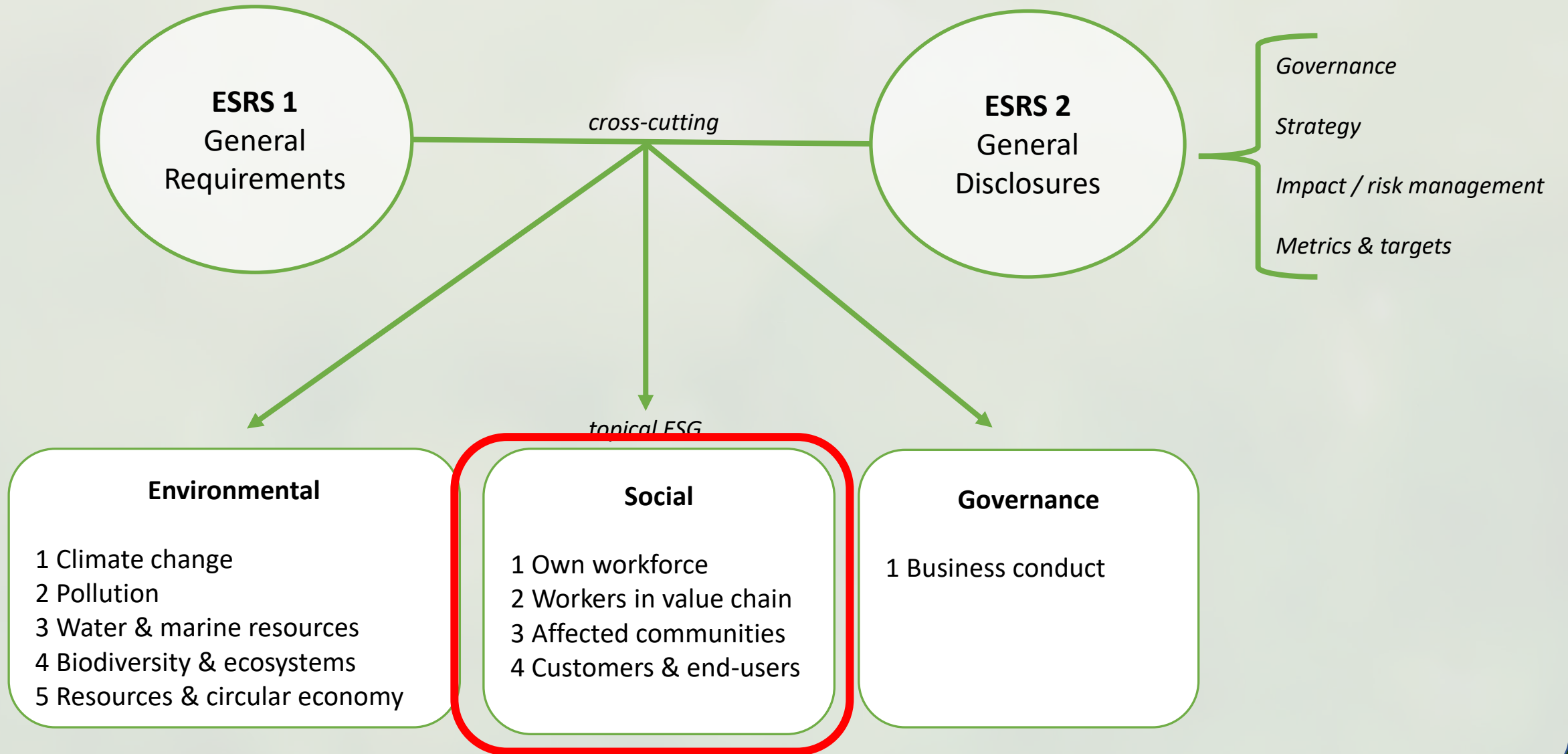
2026

rapportage over 2025
door grote
ondernemingen en
organisaties openbaar
belang

2029

rapportage over 2028
door
niet-EU ondernemingen

ESRS structuur



Opbouw openbaarmakingsvereisten

Titel

Verplichting

Doel

Uitwerking

Appendices







Materialiteit *(voorbeeld)*



focus areas for acceleration	group-level policy	management at local level
Digital technology advancements	Occupational health & safety	Human rights
Upskilling & reskilling for talent	Data security & privacy	Corporate citizenship
Talent attraction & retention	Business ethics	
Diversity & inclusive employment with equal opportunities	Training & education for employees	
	Policy & industry involvement	
	Digital equality	
	Environmental protection	
	Sustainable supply chain management	

Bron: Randstad jaarverslag 2022

Geïntegreerd rapporteren *(voorbeeld)*

strategy	values	material topics	risks	KPIs	measurable targets	SDGs
 <p>supporting as many people as possible throughout their working lives</p> <p>leveraging our differentiators</p> <p>creating value through our portfolio</p> <p>building on our strong foundation</p> <p>value drivers</p> <p>contributing to economic growth</p> <p>shaping the world of work</p> <p>fostering inclusive employment</p> <p>connecting with people</p>	<p>value for talent work that feels good</p> <hr/> <p>value for clients optimal workforces</p> <hr/> <p>value for employees employer of choice</p> <hr/> <p>value for society shaping the world of work</p> <hr/> <p>value for investors creating EVA</p>	<ul style="list-style-type: none"> Business ethics Occupational health & safety Upskilling & reskilling for talent Diversity & inclusive employment with equal opportunities Training & education for employees Data security & privacy Talent attraction & retention Digital technology advancements Human rights Digital equality <hr/> <ul style="list-style-type: none"> Business ethics Data security & privacy Diversity & inclusive employment with equal opportunities Human rights Digital technology advancements Occupational health & safety Training & education for employees Talent attraction & retention Corporate citizenship Upskilling & reskilling for talent <hr/> <ul style="list-style-type: none"> Business ethics Diversity & inclusive employment with equal opportunities Human rights Digital technology advancements Upskilling & reskilling for talent Talent attraction & retention Data security & privacy Occupational health & safety Training & education for employees Corporate citizenship <hr/> <ul style="list-style-type: none"> Upskilling & reskilling for talent Diversity & inclusive employment with equal opportunities Training & education for employees Talent attraction & retention Business ethics Occupational health & safety Human rights Digital technology advancements Policy & industry involvement Data security & privacy <hr/> <ul style="list-style-type: none"> Business ethics Data security & privacy Human rights Talent attraction & retention Sustainable supply chain management Environmental protection Digital technology advancements Occupational health & safety Diversity & inclusive employment with equal opportunities Training and education for employees 	<ul style="list-style-type: none"> Technological disruption Information technology and cyber security Talent attraction and retention Workplace health & safety regulations Tax and labor regulations <hr/> <ul style="list-style-type: none"> Changing macroeconomic and regulatory conditions Rapid local market volatility and unpredictability Technological disruption Contract liability and delivery Talent attraction and retention Workplace health and safety regulations Tax and labor regulations Credit risk <hr/> <ul style="list-style-type: none"> Talent attraction & retention Information technology and cyber security Workplace health & safety regulations Tax and labor regulations <hr/> <ul style="list-style-type: none"> Changing macroeconomic and regulatory conditions Technological disruption Talent attraction and retention Workplace health & safety regulations Competition regulations Tax and labor regulations Data protection regulations <hr/> <ul style="list-style-type: none"> Credit risk Changing macroeconomic and regulatory environment Local market volatility and unpredictability 	<ul style="list-style-type: none"> Talent satisfaction # of candidates trained; training hours # of candidates placed # of permanent placements Average length of employment # of hires by clients (temp to perm) # of candidates placed younger than 25 or older than 50 Level of data protection testing <hr/> <ul style="list-style-type: none"> # of client relationships Customer Delight Market share Investments in innovation # of hires by clients (temp to perm) Digital initiatives # of active platform visitors Level of data protection testing <hr/> <ul style="list-style-type: none"> Proportion of males and females in senior leadership positions # of employees trained; training hours Employee retention rate Engagement score Average length of employment Employees by age group and type of contract Headcount non-guaranteed hours Headcount workers who are not employees # of interns <hr/> <ul style="list-style-type: none"> Staffing penetration rates in our markets Thought leadership events Research and publications <hr/> <ul style="list-style-type: none"> EBITA Incremental conversion ratio Recovery ratio Free cash flow 	<ul style="list-style-type: none"> Increased # of initiatives to place talent with disabilities Increased # of initiatives to guide people from unemployment to employment Increased utilization of candidate databases Increased talent satisfaction (Customer Delight) <hr/> <ul style="list-style-type: none"> Increased client satisfaction (Customer Delight) Increased market share in our main markets Relative growth in large-client segment <hr/> <ul style="list-style-type: none"> 50% women in senior leadership positions Engagement score higher than benchmark with at least 80% participation Absenteeism rate of max. 2.2% <hr/> <ul style="list-style-type: none"> Increased staffing penetration rates in top 8 markets, where measurable Significant annual reduction of CO₂e emissions per FTE and becoming net zero by 2050 <hr/> <ul style="list-style-type: none"> EBITA margin of 5% to 6% over time Incremental conversion ratio towards 50% Recovery ratio ≥ 50% Dividend payout ratio of 40% to 50% of adjusted net income Increase of market share Optimization of economic value added (EVA) 	    

Bron: Randstad
jaarverslag 2022

1. Begin en begin nu!

2. Niet alles hoeft in één keer!

3. Leer van anderen!

Handige links

1. [De Corporate Sustainability Reporting Directive \(CSRD\)](#)
2. [European Sustainability Reporting Standards \(ESRS\) en instructievideo's](#)
3. [Opname Webinar 'CSRD: gevolgen EU-duurzaamheidsrapportage voor Nederlandse Ondernemingen' van 17 november 2022](#)
4. SER en RJ: Vragen- en antwoordendocument CSRD en ESRS in [NL](#) en [EN](#)
5. [SER website themapagina internationaal maatschappelijk verantwoord ondernemen IMVO](#)
6. SER [EU-duurzaamheidsrapportage](#) website
7. [Transparantiebenchmark](#) voor inspiratie bij andere bedrijven
8. [Website Raad voor de Jaarverslaggeving](#)

Vragen?

Heb je vragen over de CSRD, ESRS, CSDDD of andere vragen op het gebied van IMVO?

E-mail naar SecretariaatIMVO@ser.nl en wij nemen zo snel mogelijk contact met je op.



Ministerie van Economische Zaken
en Klimaat

SIER



RAAD VOOR DE
JAARVERSLAGGEVING