ESG by FSG

Global Business Certification

Scheme Rules, Governance & Certification Process

FSG Certification Limited

Company Registration Number: 820829
Rannagh, Liscannor, Co. Clare, Ireland

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About this document

This document sets out the public rules and governance arrangements for the ESG by FSG Global Business Certification scheme. It should be read together with the current published ESG by FSG Certification Standards and Evidence Requirements, which contain the detailed Environmental, Social and Governance criteria and the requirements for Bronze, Silver, Gold and Emerald certification.

FSG Certification Limited is the scheme owner and certification body. Independent monitoring and evaluation of conformity with the scheme requirements is undertaken by Agent4Change, a legally separate third-party organisation. The detailed ESG standards are deliberately not reproduced in this document so they can be inserted and maintained as the controlled standards section.

Contents

1. Scheme Purpose

The ESG by FSG Global Business Certification scheme independently assesses and organisation that demonstrates conformity with defined Environmental, Social and Governance requirements.

The scheme is intended to provide organisations, customers and other stakeholders with transparent information about the requirements against which the certified organisation has been assessed. Certification confirms conformity with the published scheme requirements within the certified scope and validity period. It does not constitute a general or unlimited statement that every product, service, activity or future commitment of the organisation is sustainable or has a positive environmental or social impact.

2. Scheme Owner and Governance

FSG Certification Limited is the owner and operator of the ESG by FSG Global Business Certification scheme and is responsible for scheme governance, development and maintenance of certification requirements, application review, certification review and decision, issuance of certificates and marks, surveillance, complaints, appeals, suspension, withdrawal and recertification.

Monitoring and evaluation of compliance with the published certification requirements is undertaken by Agent4Change, an independent third-party organisation legally separate from FSG Certification Limited and Fifty Shades Greener Limited.

Outsourcing independent monitoring and evaluation does not transfer scheme ownership or FSG Certification Limited's overall responsibility for certification issued under the scheme.

3. Scope and Eligibility

The scheme is open to organisations that fall within the published scope of the ESG by FSG standards and are willing and able to comply with the applicable requirements. The scheme assesses organisational systems, practices, evidence and performance relevant to the Environmental, Social and Governance requirements within the agreed certification scope.

Certification applies only to the legal entity, business activities, locations and scope identified on the certificate. Certification of one entity or location does not automatically extend to subsidiaries, group companies, franchises, brands, products, services or other locations unless expressly included within the certified scope and evaluated accordingly.

Applicants must provide sufficient information for FSG Certification to confirm eligibility, scope, applicable requirements and the resources and competence needed for evaluation before certification activities begin.

4. Fair, Open and Non-Discriminatory Access

The scheme is open on transparent, fair and non-discriminatory terms to all organisations willing and able to comply with the published requirements.

- Access is not conditional on membership of any association, group or network.
- Access is not limited by the number of certifications already issued by FSG Certification.
- Fees may vary proportionately by organisation size and audit complexity, but the certification requirements and decision rules are applied consistently.
- Purchase of training, education or consultancy from Fifty Shades Greener Limited or any related organisation is not a condition of certification and provides no preferential treatment or advantage in evaluation or certification decision-making.

5. Application and Certification Process

The scheme requirements and certification terms are publicly available before application. An optional self-assessment may be used to understand its readiness, but self-assessment does not constitute certification, verification or approval and does not determine the certification outcome.

1. Application and scope review: Submits a Certification Application Form. FSG Certification reviews the legal entity, requested scope, activities, locations, size and structure, applicable requirements, relevant legal and regulatory obligations, existing certifications, available resources and known impartiality risks.
2. Acceptance or rejection: FSG Certification formally records whether the application is accepted. Where information is incomplete or unclear, further information is requested before proceeding. An application may be declined where it is outside scheme scope, adequate competence or resources are unavailable, information is materially incomplete or inaccurate, or an impartiality risk cannot be acceptably managed.
3. Certification agreement and preparation: accepted applicants agree to the scheme terms and receive the certification pack, evidence guidance, templates where useful, and the planned audit timetable. Applicants may submit evidence in their own format where it adequately demonstrates conformity.
4. Independent desk evaluation: Agent4Change assigns a suitably competent and conflict-checked auditor to evaluate the submitted evidence against the published ESG requirements. The auditor may request clarification or additional evidence.

5. Independent site audit: the certification process includes an on-site audit to verify implementation, interview relevant personnel, inspect operations and corroborate evidence. The scope and duration are proportionate to the organiation's size, complexity, locations and risk.
6. Audit report: the auditor documents findings, non-conformities where applicable, and a recommendation regarding conformity. The auditor does not make the final certification decision.
7. Independent review and decision: a competent Reviewer/Decision Maker who has not participated in the audit reviews the audit report and supporting evidence and decides whether certification is granted, refused, or whether additional evidence, corrective action or further evaluation is required.
8. Certification issuance: where approved, FSG Certification issues the applicable Bronze, Silver, Gold or Emerald certificate and the authorized use of the corresponding certification mark within the certified scope and validity period.

6. Independent Third-Party Monitoring

Agent4Change undertakes independent third-party monitoring and evaluation of conformity with the scheme requirements. Assigned auditors must meet FSG Certification's documented requirements for competence, confidentiality, impartiality and conflicts of interest.

- Auditors assess only against the applicable published certification requirements and controlled scheme procedures.
- Auditors must declare actual, potential or perceived conflicts of interest before accepting an assignment and whenever circumstances change.
- Auditors must not have a commercial interest in the certification outcome and must not be remunerated according to whether certification is granted or the level achieved.
- Auditors must not make, promise or imply the final certification decision.
- Auditors must not have provided conflicting consultancy to the applicant where this would compromise, or reasonably appear to compromise, independence or impartiality.
- FSG Certification shall not instruct or pressure an auditor to alter findings or recommendations for commercial, financial or reputational reasons.
- Where competence, independence or impartiality cannot be demonstrated, another auditor must be appointed.

7. Evidence Requirements

Certification findings must be supported by sufficient, relevant, current and verifiable objective evidence. The published ESG standards and evidence guidance identify the information expected for the applicable criteria.

- Evidence may include policies, procedures, records, invoices, utility or emissions data, HR and governance records, risk assessments, training records, supplier documentation, contracts, photographs, interviews, site observations and other verifiable material.
- Verbal statements alone will not normally be sufficient where documentary, physical or digital evidence would reasonably be expected.
- Evidence must relate to the organisation and scope being certified and must cover an appropriate period to demonstrate implementation, not merely intention.
- The auditor may use sampling proportionate to the size, complexity and risk of the organisation and may request additional evidence where information is incomplete, inconsistent or insufficient.
- Applicants must not falsify, manipulate or materially misrepresent evidence. False or misleading evidence may result in refusal, suspension or withdrawal of certification.

8. Certification Review and Decision

Evaluation and certification decision-making are separate functions. The audit report and supporting evidence are independently reviewed before a certification decision is made.

The Reviewer/Decision Maker must be competent to understand the applicable ESG certification requirements, must not have participated in the audit being reviewed, and must declare any actual, potential or perceived conflict of interest.

Possible outcomes include:

- certification granted at the applicable level;
- certification refused;
- additional evidence requested;
- corrective action required before a decision can be finalised;
- further evaluation or site verification required.

Certification decisions are based solely on objective evidence of conformity. No person involved in selling or delivering training or consultancy to the applicant may influence the audit findings or certification decision relating to that applicant.

9. Certification Levels and Published Standards

There is a total of 69 standards between bronze and gold awards, with 25 mandatory standards (marked in red) and 7 additional Emerald award standards:

Level	Current award rule
Bronze	Achieve 30 standards (25 mandatory and 5 more)
Silver	Achieve 45 standards (25 mandatory and 20 more)
Gold	Achieve 65 standards (25 mandatory and 40 more)
Emerald	Achieve gold award (65 standards) plus 5 Emerald Standards

Only the certification level formally approved by the Decision Maker and stated on the certificate may be represented by the certified organisation. Where the standards document is revised, the current controlled version of the published award rules applies.

Environmental Standards		
No	**Criteria**	**Suggested Evidence**
1	Measure and record the organisation's energy use monthly.	**Suggested primary file(s):** Monthly Energy Register - utility portal export or meter-reading log. **Supporting records:** Electricity/fuel bills; landlord statements; reconciliation showing all sites and meters
2	The organisation has completed a comprehensive energy audit including all areas of the building/s where it operates.	**Suggested primary file(s):** Energy Audit Report, dated and signed by a competent internal or external assessor. **Supporting records:** Site survey sheets; equipment inventory; photos; identified savings, costs and priorities.
3	Have an energy management plan, that is time bound and with allocated responsibilities, to reduce energy and provide evidence of at least quarterly reviews. The plan must include a	**Suggested primary file(s):** Energy Management Plan with baseline, measurable target, actions, owners, deadlines and status. **Supporting records:** Quarterly review minutes; KPI dashboard; completed-action evidence such as invoices,

	measurable reduction target.	controls or photographs.
4	Calculate and record the organisation's Scope 1 and Scope 2 CO2 emissions and develop a plan for improvement with measurable targets for the next 12 months.	**Suggested primary file(s):** Scope 1 and 2 GHG Inventory plus Carbon Reduction Plan **Supporting records:** Energy/fuel source records; emission-factor sources and year; organisational boundary; calculation methodology; approval/review record.
5	Measure and record the organisation's waste production and its different streams monthly.	**Suggested primary file(s):** Monthly Waste Register by stream, weight/volume, site and contractor. **Supporting records:** Waste invoices, weighbridge dockets and contractor reports; documented conversion method where volume is converted to weight.
6	The organisation has completed a comprehensive waste audit including all areas of the building/s where it operates.	**Suggested primary file(s):** Waste Audit Report including waste mapping, sample-period results and opportunities. **Supporting records:** Bin inspection sheets; photographs; floor/department coverage; waste composition data and recommendations.
7	Have a waste management plan, that is time bound and with allocated responsibilities, to reduce waste production and provide evidence of at least quarterly reviews. The plan must include a measurable reduction target.	**Suggested primary file(s):** Waste Management Plan with baseline, reduction target, actions, owners and deadlines. **Supporting records:** Quarterly review minutes; waste trend dashboard; purchasing or project records demonstrating completed actions.
8	Comply with all waste and water treatment legislation and any other environmental licensing/legislation relevant to your organisation/industry.	**Suggested primary file(s):** Environmental Legal and Compliance Register identifying applicable obligations, owners, status and review dates. **Supporting records:** Permits/licences; waste collection permits and transfer records; discharge consents; inspection reports; correspondence and corrective-action closure.
9	Analyse how the organisation interacts with water, including how and where water is withdrawn, consumed, and discharged, and	**Suggested primary file(s):** Water Interaction and Impact Assessment.docx covering sources, uses, discharge routes, affected locations and material impacts.

	the water-related impacts the organisation has caused.	**Supporting records:** Process map; site drainage plan; bills/meter data; permits; water-risk or catchment information; stakeholder evidence where relevant.
10	Measure and record the organisation's water use monthly.	**Suggested primary file(s):** Monthly Water Register by site, meter and water source. **Supporting records:** Bills, meter photographs/exports, landlord data and reconciliation of estimated or missing readings.
11	Have a water management plan, that is time bound and with allocated responsibilities, to reduce water use and provide evidence of at least quarterly reviews. The plan must include a measurable reduction target.	**Suggested primary file(s):** Water Management Plan with baseline, intensity/absolute target, actions, owners and dates. **Supporting records:** Quarterly review minutes; KPI dashboard; leak repairs, retrofit invoices and verification of savings.
12	Scope 3: Measure and record the CO2 emissions of purchased goods & services. Develop a plan to reduce these emissions in the next 12 months.	**Suggested primary file(s):** Scope 3 Category 1 Calculation and 12-Month Reduction Plan **Supporting records:** Supplier spend/activity data; product footprints or EPDs; emission factors; coverage statement, assumptions and exclusions; supplier-engagement records.
13	Scope 3: Measure and record the CO2 emissions of purchased capital good. Develop a plan to reduce these emissions in the next 12 months.	**Suggested primary file(s):** Scope 3 Category 2 Calculation and 12-Month Reduction Plan **Supporting records:** Fixed-asset/capital expenditure register; supplier footprints/EPDs; emission factors; assumptions, exclusions and procurement actions.
14	Scope 3: Measure and record the CO2 emissions of upstream transportation & distribution. Develop a plan to reduce these emissions in the next 12 months.	**Suggested primary file(s):** Scope 3 Category 4 Calculation and Logistics Reduction Plan **Supporting records:** Carrier reports, tonne-km/distance/fuel data, freight invoices, methodology, factors and supplier/logistics action records.
15	Scope 3: Measure and record the CO2 emissions of Business travel. Develop a plan to reduce these emissions in the next 12 months.	**Suggested primary file(s):** Scope 3 Category 6 Business Travel Inventory and Travel Reduction Plan. **Supporting records:** Travel agency exports, mileage/expense claims, flight/rail/hotel records, factors, travel policy and virtual-meeting evidence.

16	Scope 3: Measure and record the CO2 emissions of employee commuting. Develop a plan to reduce emissions from employee commuting in the next 12 months.	**Suggested primary file(s):** Scope 3 Category 7 Commuting Survey and Calculation plus Commuting Plan. **Supporting records:** Anonymised survey results, response rate and extrapolation; mode/distance/frequency assumptions; commuting initiatives and review results.
17	Scope 3: Measure and record the CO2 emissions of upstream leased assets. Develop a plan to reduce emissions from upstream leased assets in the next 12 months.	**Suggested primary file(s):** Scope 3 Category 8 Leased Assets Inventory and Reduction Plan **Supporting records:** Lease/site list, landlord energy data, floor-area or activity estimates, boundary rationale, factors and landlord-engagement records.
18	Scope 3: Measure and record the CO2 emissions of downstream transportation & distribution. Develop a plan to reduce these emissions in the next 12 months.	**Suggested primary file(s):** Scope 3 Category 9 Calculation and Distribution Reduction Plan **Supporting records:** Distributor/carrier activity data, sales destinations, tonne-km assumptions, factors, coverage and logistics improvement records.
19	Scope 3: Measure and record the CO2 emissions of processing of sold products. Develop a plan to reduce these emissions in the next 12 months.	**Suggested primary file(s):** Scope 3 Category 10 Processing Model and Reduction Plan. **Supporting records:** Customer/process activity data, product volumes, energy assumptions, factors, sector studies and customer-engagement evidence.
20	Scope 3: Measure and record the CO2 emissions of the use of sold products. Develop a plan to reduce these emissions in the next 12 months.	**Suggested primary file(s):** Scope 3 Category 11 Use-Phase Model and Reduction Plan. **Supporting records:** Sales volumes, expected lifetime/use profiles, energy or fuel assumptions, test data, factors and product-design actions.
21	Scope 3: Measure and record the CO2 emissions of the end of life treatment of sold products. Develop a plan to reduce these emissions in the next 12 months.	**Suggested primary file(s):** Scope 3 Category 12 End-of-Life Model and Reduction Plan **Supporting records:** Material composition and mass, sales volumes, disposal scenarios, local treatment assumptions, factors and design/take-back actions.

22	Scope 3: Measure and record the CO2 emissions of downstream leased assets. Develop a plan to reduce these emissions in the next 12 months.	**Suggested primary file(s):** Scope 3 Category 13 Leased Assets Inventory and Reduction Plan. **Supporting records:** Asset/tenant register, tenant utility or activity data, estimation basis, factors, boundary rationale and tenant-engagement evidence.
23	Scope 3: Measure and record the CO2 emissions of franchises and/or investments. Develop a plan to reduce these emissions in the next 12 months.	**Suggested primary file(s):** Category 14 Franchise and/or Category 15 Investment Calculations, as applicable, with reduction/engagement plan. **Supporting records:** Franchisee or investee emissions/activity data; ownership or allocation method; factors; coverage, exclusions and engagement/voting records.
24	Analyse the environmental impact of products when used/disposed of by the customer and include recommended actions to customers on the use and disposal method of the product.	**Suggested primary file(s):** Product/Service Life-Cycle Impact Review and approved Customer Use and Disposal Guidance **Supporting records:** Risk/LCA evidence; product instructions, webpage or packaging screenshots; accessibility/user testing; version and approval trail.
25	Analyse and disclose if the organisation's operations originate significant air pollution (e.g., oil & gas, energy, transportation, chemical, including ozone-depleting substances).	**Suggested primary file(s):** Air Emissions and ODS Materiality Assessment emissions inventory where material. **Supporting records:** Permits, monitoring/test reports, refrigerant/F-gas logs, fuel records, maintenance certificates and public disclosure.
26	Analyse the organisation's products and services to observe circular economy principles and develop justifications for products and services that don't meet these principles.	**Suggested primary file(s):** Circularity Assessment or Product/Service Circularity Review. **Supporting records:** Design specifications; repair/reuse/refill/take-back data; material-flow map; documented justification and improvement actions for unmet principles.
27	Measure and analyse the environmental impact of all raw materials and develop an action plan to replace some/all materials with eco/organic materials.	**Suggested primary file(s):** Raw Materials Impact Register and Material Substitution Action Plan **Supporting records:** Bills of materials, supplier declarations, EPD/LCA/certification evidence, volumes, risk criteria, trials and

		purchasing records.
28	Analyse the environmental impact of all packaging and develop an action plan to replace and reduce packaging.	**Suggested primary file(s):** Packaging Inventory and Impact Assessment plus Packaging Action Plan. **Supporting records:** Packaging specifications and weights; supplier evidence; recyclability/reuse assessment; purchasing records, trials and before/after data.
29	Assess the organisation's impacts and risks on nature and ecosystems (local to global) which includes deforestation and land degradation.	**Suggested primary file(s):** Nature and Biodiversity Impact and Risk Assessment covering own sites and value chain. **Supporting records:** Site maps, habitat/supplier risk screening, protected-area and deforestation data, biodiversity survey, stakeholder/expert input.
30	Examine if there are any risks of soil/water contamination resulting from the activities of the organisation.	**Suggested primary file(s):** Soil and Water Contamination Risk Assessment. **Supporting records:** Drainage/site plans; chemical and fuel inventory; bund/containment inspections; spill history; monitoring/sampling results and controls.
31	Have an action plan that is time-bound to address the organisation's impact on nature and ecosystems (local to global) which is reviewed annually (e.g. certified eco-cleaning products).	**Suggested primary file(s):** Nature and Ecosystems Action Plan with impact linkage, actions, owners, dates and measurable outcomes. **Supporting records:** Annual review minutes; procurement change records; habitat/project reports; photographs and monitoring results.
32	Engage with suppliers to assess their own sustainability commitments and develop a preferred suppliers list based on their current sustainability status	**Suggested primary file(s):** Supplier ESG Questionnaire and Assessment plus Approved/Preferred Supplier Register **Supporting records:** Supplier policies/certificates; risk scoring and due diligence; meeting/corrective-action records; purchasing decisions based on results.
33	Act in accordance with the safe use, storage and disposal of hazardous/toxic chemicals and substances.	**Suggested primary file(s):** Chemical and Hazardous Substances Register with SDS links and disposal route; relevant risk assessments/procedures. **Supporting records:** Training records; storage/bund inspection sheets; labels/photos; licensed disposal

		dockets; spill records and emergency drills.
34	Have a sustainability training programme in place for all employees, including the formation of an internal ESG team that meets regularly.	**Suggested primary file(s):** Sustainability Training Matrix and ESG registration records from training completed. **Supporting records:** Course materials, attendance/completion certificates, induction records, team membership, agendas/minutes and action log.
35	The organisation records significant environmental incidents, spills, regulatory breaches, fines and enforcement actions, together with the corrective and preventive actions taken.	**Suggested primary file(s):** Environmental Incident and Regulatory Action Register, including a signed nil return where no incidents occurred. **Supporting records:** Incident reports, regulator correspondence, investigation/root-cause records, CAPA evidence, closure verification and lessons communicated.
Social Standards		
1	The organisation must have appointed an ESG/Sustainability lead and a larger ESG team/committee.	**Suggested primary file(s):** Signed ESG Governance and Appointment Record naming the lead, members, authority and reporting line. **Supporting records:** Job descriptions, organisation chart, terms of reference and staff announcement.
2	The ESG team/committee meets regularly to review all plans and KPIs.	**Suggested primary file(s):** ESG Meeting Schedule, Minutes and Action Log.. **Supporting records:** KPI dashboard packs; attendance; action owners/due dates; evidence of escalation and closure.
3	Measure and record employee satisfaction & well-being bi-annually and develop an improvement plan if required.	**Suggested primary file(s):** Biannual Employee Survey Results and Trend Report plus Improvement Plan where gaps exist. **Supporting records:** Questionnaire, response rate, anonymised dataset, focus-group notes, action updates and communication back to staff.

4	Measure & record employee turnover rates, new hire rates, promotion rates and return to work from parental leave rates by gender bi-annually , and develop an improvement plan if required.	**Suggested primary file(s):** Biannual Workforce Metrics with definitions, gender breakdown and trend analysis. **Supporting records:** Anonymised HRIS export; headcount reconciliation; improvement plan, actions and review where disparities arise.
5	Measure and record the % of employees that have received performance and career development reviews and offer opportunities for continuing professional development. Develop an improvement plan if required	**Suggested primary file(s):** Performance Review and CPD Register showing eligible population, completed reviews and participation. **Supporting records:** Review templates, anonymised samples, learning policy/budget, course records, development plans and gap-improvement actions.
6	Measure and record gender equality, including rate of pay, within the workforce (% split of genders and salaries). Develop an improvement plan if required	**Suggested primary file(s):** Gender Representation and Pay Analysis report with methodology and like-for-like comparison. **Supporting records:** Anonymised payroll/HR data, job grades, pay-gap calculation, management review and time-bound corrective plan.
7	Measure and record diversity (race, sexuality, religion and/or culture) within the workforce. Develop an improvement plan if required.	**Suggested primary file(s):** Voluntary, anonymised Diversity Monitoring Report with lawful basis, purpose, methodology and response rate. **Supporting records:** Privacy notice, aggregated dataset, inclusion survey, risk assessment and improvement plan. Do not submit identifiable special-category data.
8	Pay a minimum of the national living wage to all employees and subcontractors and ensure all employees have formal contracts of employment.	**Suggested primary file(s):** Living Wage Compliance Statement and Employee/Contractor Contract Register **Supporting records:** Anonymised payroll sample, wage calculations, signed contract samples and subcontractor declarations/audit evidence.
9	Analyse and record health and safety standards of all employees (full-time, part-time, contractors…) regularly and provide H&S training.	**Suggested primary file(s):** Safety Statement and Risk Assessment Register plus H&S Training Matrix. **Supporting records:** Inspection reports, toolbox talks, certificates, contractor induction, consultation minutes and completed corrective actions.

10	Measure and report workplace incidents and accidents (including discrimination, harassment, bullying, etc incidents), and corrective actions taken.	**Suggested primary file(s):** Anonymised Workplace Incident and Corrective Action Register, including signed nil returns where applicable. **Supporting records:** Accident/incident forms, investigation and root-cause reports, statutory reports, CAPA closure and trend review; protect confidentiality.
11	Integrate a well-being/benefits programme for all employees and keep record of its outcomes	**Suggested primary file(s):** Employee Wellbeing and Benefits Programme plus Outcomes Dashboard. **Supporting records:** Participation/uptake, anonymised feedback, absence/engagement trends, programme review and improvements; avoid disclosing medical data.
12	Provide human rights (including child labour and sex trafficking) training to your employees.	**Suggested primary file(s):** Human Rights Training learning outcomes and Completion Register. **Supporting records:** Learning objectives/materials, attendance or LMS certificates, knowledge checks, refresher schedule and role-specific escalation guidance.
13	Measure & record customer satisfaction at least quarterly. Develop an improvement plan if required	**Suggested primary file(s):** Quarterly Customer Satisfaction Dashboard and Improvement Plan/Action Log. **Supporting records:** Survey data, response rate, complaints/compliments, review minutes, responsible owners and closed-loop communications.
14	Conduct a risk assessment for customers' use of the organisation's products & services. Develop an improvement plan if required	**Suggested primary file(s):** Customer Product/Service Safety and Use Risk Assessment. **Supporting records:** Test results, incident/complaint data, user instructions, accessibility considerations, approvals and action-closure evidence.
15	The organisation has appropriate measures in place to protect customers' personal data and complies with applicable data-protection legislation, including GDPR.	**Suggested primary file(s):** Data Protection Compliance File: privacy policy, Record of Processing Activities, retention schedule and data-risk register. **Supporting records:** DPIAs, consent/contract basis records, processor agreements, security controls, training, breach log and subject-rights request register.

16	The organisation assesses new and existing suppliers against relevant labour, human-rights, health-and-safety and ethical criteria. Significant actual or potential negative impacts are recorded, corrective action is monitored and relationships are reconsidered where serious impacts are not addressed.	**Suggested primary file(s):** Supplier Social and Ethical Due Diligence Register with risk rating, impacts, action and status. **Supporting records:** Questionnaires, audits/certifications, contract clauses, grievances/adverse-media checks, corrective-action records and reconsideration/termination decisions.
17	Measure the social impact (positive or negative) that the organisation has on the local community and develop a plan to improve annually.	**Suggested primary file(s):** Community Impact Assessment and Annual Action Plan with indicators and baseline. **Supporting records:** Beneficiary/partner feedback, participation and volunteering records, local spend/employment data, donations with outcomes and annual review.
18	The organisation consults affected employees and their representatives regarding significant operational or employment changes and provides reasonable notice in accordance with applicable legislation and collective agreements.	**Suggested primary file(s):** Employee Consultation Procedure and Consultation File for each material change. **Supporting records:** Notices, meeting minutes, representative/union correspondence, feedback and management response, timelines and collective-agreement/legal compliance check.
Governance Standards		
1	Develop an environmental policy which includes annual targets commitments and measurable goals.	**Suggested primary file(s):** Approved Environmental Policy with scope, commitments, targets, owner, approval date and review date. **Supporting records:** Annual objectives/KPI plan, leadership approval minutes, staff communication and previous-year review.
2	Develop a detailed policy ensuring the health and safety of customers and employees (including casual workers, and volunteers).	**Suggested primary file(s):** Approved Health and Safety Policy/Safety Statement covering employees, casual workers, contractors, volunteers and customers. **Supporting records:** Roles, risk procedures, emergency arrangements,

		consultation, training, approval and review records.
3	Develop a detailed policy for data protection, privacy, and security.	**Suggested primary file(s):** Approved Data Protection, Privacy and Information Security Policy. **Supporting records:** Retention and breach procedures, access controls, RoPA/DPIAs, processor management, training, approval and scheduled review.
4	Develop a comprehensive policy that identifies and addresses human rights, labour standards, sexual harassment, indigenous people's rights, and modern slavery risks.	**Suggested primary file(s):** Approved Human Rights and Responsible Labour Policy, tailored to the organisation's operations/value chain. **Supporting records:** Risk assessment, due-diligence procedure, supplier clauses, grievance/remedy routes, training and annual review. Document reasoned applicability of Indigenous-rights risks.
5	Follow all the mandatory compliance concerning product service information and labelling.	**Suggested primary file(s):** Product and Service Legal/Labelling Compliance Register. **Supporting records:** Approved labels/specifications, technical files, conformity declarations, claim substantiation, legal review, version control, recalls/corrective actions and representative market samples.
6	Develop a code of ethics that includes human rights and animal welfare for suppliers.	**Suggested primary file(s):** Supplier Code of Conduct. with human-rights and relevant animal-welfare requirements. **Supporting records:** Signed supplier acknowledgements/contracts, risk-based applicability rationale, due diligence/audits, non-conformance and corrective-action records.
7	Develop a responsible purchasing policy which includes annual targets commitments and measurable goals	**Suggested primary file(s):** Approved Responsible Purchasing Policy and Annual Procurement Objectives. **Supporting records:** Criteria/scorecards, preferred supplier list, spend analysis, tender examples, progress dashboard and annual review.

8	Be transparent about ethical financing, where taxes are spent and practice responsible transparency and accountability to all stakeholders (including tax strategy, report of political contributions, direct economic value generated and distributed, financial assistance received from the government…).	**Suggested primary file(s):** Ethical Finance, Tax and Economic Transparency Statement/Report. **Supporting records:** Approved tax strategy, audited accounts, economic value generated/distributed schedule, government assistance register, political-contribution register or signed nil return, leadership approval.
9	Ensure no involvement in any illegal practices in the past three years (corruption, fraud, bribery), have an anticorruption policy and offer training about anti-corruption procedures.	**Suggested primary file(s):** Anti-Bribery, Corruption and Fraud Policy; Three-Year Legal/Integrity Declaration; Training Register. **Supporting records:** Gifts/hospitality and conflicts registers, due-diligence records, whistleblowing route, investigation log or nil return, training materials and completion evidence.
10	Ensure no conflicts of interest when choosing the board members and analyse the board diversity and gender equality. (For organisation that have a board of management)	**Suggested primary file(s):** Board Conflict of Interest Policy and Register plus Board Diversity Analysis. **Supporting records:** Annual declarations, board skills/diversity matrix, appointment procedure, minutes showing conflict management. For no-board entities, signed applicability statement and equivalent senior-governance controls.
11	Communicate ESG/sustainability/CSR values and targets on the website/marketing/annual report, ensuring transparency and including only verifiable claims.	**Suggested primary file(s):** ESG Communications and Claims Register mapping every material public claim to evidence, owner, approval and expiry/review date. **Supporting records:** Website/report screenshots, underlying KPI data, methodologies, certification licences, legal/technical sign-off, correction log and archived versions.
12	Develop a policy that supports freedom of association, the right to organise, and collective bargaining.	**Suggested primary file(s):** Freedom of Association and Collective Bargaining Policy **Supporting records:** Employment handbook/contracts, union or representative engagement records, consultation minutes, non-retaliation training and grievance records.

13	Develop a policy for innovation that prioritizes circularity on new products and services	**Suggested primary file(s):** Circular Innovation and Design Policy with stage-gate criteria. **Supporting records:** Design briefs/checklists, life-cycle/circularity assessments, prototype decisions, approval minutes, outcomes and exceptions with justification.
14	Develop a policy to ensure accessibility, anti-discrimination, diversity, equality, sexual harassment protection and anti-social behaviour for all stakeholders in the organisation.	**Suggested primary file(s):** Approved Equality, Diversity, Inclusion, Accessibility and Dignity Policy covering all relevant stakeholders. **Supporting records:** Reasonable-adjustment procedure, accessibility audit, training, complaints process, accessible communications and anonymised case/action records.
15	The organisation's highest governing body or senior leadership team has defined responsibility for overseeing ESG impacts, risks, targets and performance. ESG performance is formally reviewed at least annually, and responsibilities for taking action are documented.	**Suggested primary file(s):** ESG Governance Framework/RACI and Annual Governing Body ESG Review Minutes. **Supporting records:** Board/senior-team terms of reference, agenda and performance pack, decisions, assigned actions, risk register and follow-up evidence.
16	The organisation provides safe, accessible and confidential channels through which employees and other stakeholders can report unethical conduct, discrimination, harassment, human-rights concerns, environmental harm or other misconduct without fear of retaliation. Concerns are investigated, outcomes are recorded and appropriate corrective action or remedy is provided.	**Suggested primary file(s):** Speak-Up/Whistleblowing and Grievance Procedure plus confidential Case Register. **Supporting records:** Channel screenshots/contact details, staff and supplier communication, investigator training, anonymised case files, outcome/remedy and retaliation monitoring; signed nil return if no reports.

EMERALD AWARD STANDARDS

1	The organisation generates its own energy from renewable sources or where it does not, a proper assessment has been completed identifying why the organisation cannot generate its own energy	**Suggested primary file(s):** Renewable Energy Installation Evidence Pack or Renewable Energy Feasibility Assessment **Supporting records:** Installer invoice, commissioning certificate, system specification, generation data and photos; or site/lease/grid/technical and financial constraints, options assessed and future review date.
2	The business demonstrates a reduction in operational greenhouse-gas emissions against an appropriate baseline period. The calculation must use a consistent methodology and account for significant changes in floor area, services or organisational activity where relevant.	**Suggested primary file(s):** Baseline and Current-Year Scope 1 and 2 GHG Inventories plus Performance Narrative. **Supporting records:** Energy/fuel data, renewable records, emission factors/methodology, assurance/checks, intensity KPI, organisational-change reconciliation and explanation of material changes.
3	The organisation demonstrates a reduction in water consumption against an appropriate baseline period, taking account of significant changes in occupancy, facilities or operational activity. Performance is measured using an appropriate intensity indicator relevant to the organisation	**Suggested primary file(s):** Baseline and Current-Year Water Performance Workbook plus Performance Narrative. **Supporting records:** Bills/meter records, occupancy or activity data, chosen intensity KPI, leak/project records and reconciliation of facility or operational changes.
4	The organisation demonstrates sustained improvement in waste prevention and circularity. Performance is measured using an appropriate intensity indicator relevant to the organisation	**Suggested primary file(s):** Multi-Year Waste and Circularity Performance workbook plus Outcome Report **Supporting records:** Waste contractor data, residual/recycling/compost/food-waste results, customer/activity denominator, avoided-material calculations, reuse/refill and purchasing evidence.
5	The organisation demonstrates measurable positive outcomes for its employees resulting from its responsible-organisational activities. Outcomes must extend beyond the existence of policies or wellbeing programmes and demonstrate	**Suggested primary file(s):** Employee Outcomes Report with baseline, current result, methodology and trend. **Supporting records:** Engagement/wellbeing results, retention/progression/absence data, training outcomes, participation and programme evaluation; anonymise

	evidence of meaningful benefit.	personal and health data.
6	The organisation demonstrates a measurable positive contribution to biodiversity conservation or ecosystem protection during the certification period. The outcome may be achieved on the property or beyond the property's physical boundaries, allowing organisations without gardens, grounds or direct access to natural habitats to demonstrate positive biodiversity outcomes through credible conservation partnerships, restoration projects, habitat protection, species-support initiatives or other appropriate biodiversity actions.	**Suggested primary file(s):** Biodiversity Outcome Report with baseline, intervention, quantified result, period and verification. **Supporting records:** Survey/species monitoring, mapped habitat created/restored/protected, condition assessment, native planting/invasive control records, credible partner impact report, financial/in-kind contribution and participation linked to the outcome.
7	The organisation demonstrates that it has identified, assessed and responded to the material climate-related risks and opportunities that could affect its operations, people, assets, supply chain and long-term business resilience.	Documented climate change risk assessment or climate resilience assessment

10. Certification Validity and Recertification

Certification is valid for 12 months from the date of issue unless a different validity period is expressly stated on the certificate. Certification is subject to continued conformity with the scheme requirements.

Certification does not renew automatically. An organisation wishing to continue certification must complete the applicable recertification process before expiry. Recertification includes updated evidence and independent evaluation appropriate to the scope, review of previous non-conformities and surveillance outcomes, and a new certification review and decision. Emerald status is not automatic in Year 2 and must be supported by verified evidence against the applicable Emerald improvement rule.

11. Surveillance and Site Audits

FSG Certification may undertake surveillance during the certification period to confirm continued conformity. Surveillance may include requests for updated evidence, review of material changes, investigation of complaints, monitoring of certification-mark use, remote verification or additional independent audit.

The ESG by FSG certification process includes an independent site audit as part of initial certification. Further site audits may be required during surveillance or recertification where risks, material changes, complaints, evidence inconsistencies or the nature of the certified scope make additional on-site verification necessary.

During a site audit, the auditor may:

- interview relevant management, employees, contractors or other persons within scope;
- inspect buildings, operational areas, products, services and processes within scope;
- review records, policies, systems and supporting evidence;
- corroborate evidence previously submitted;
- sample relevant ESG practices, controls and performance data.

The organisation must provide reasonable access to relevant locations, personnel, systems and records. Audit scope, duration, travel and any additional site-audit costs will be communicated in advance where applicable.

12. Non-Conformities and Corrective Action

Where a certification requirement is not met, the auditor will document the non-conformity and the objective evidence supporting the finding. The applicant will be informed of required corrective action and the timeframe for response.

Corrective action must be supported by appropriate evidence and independently verified before closure where closure is required for certification. Certification will not be granted or maintained where unresolved non-conformities prevent conformity with the applicable scheme requirements.

13. Suspension, Withdrawal and Reduction

FSG Certification may suspend, withdraw or reduce certification where an organisation:

- no longer meets applicable certification requirements;
- fails to resolve required corrective actions within the stated timeframe;
- refuses required surveillance or access for independent verification;
- provides false, manipulated or misleading evidence;
- misuses the certification mark or certification status;
- makes materially misleading environmental, social or sustainability claims linked to the certification;
- undergoes a material change affecting certified scope or conformity and fails to notify FSG Certification;
- seriously breaches the certification agreement or scheme rules; or
- requests voluntary withdrawal.

Where certification is suspended, withdrawn or reduced, the organisation will be formally notified and must cease or amend use of the relevant certification mark and certification claims in accordance with the Certification Mark Rules. FSG Certification will update certification records and any public register of certified organisations where applicable.

14. Complaints

Complaints may be submitted by applicants, certified organisations, consumers, employees, suppliers, stakeholders or other interested parties in relation to certification activities, auditor conduct, use of certification marks, certified organisations, or the impartiality and integrity of the certification process.

Complaints will be handled impartially and, wherever possible, by persons who are not directly involved in the matter complained about. Appropriate investigation and corrective action will be taken where a complaint is substantiated. The current Complaints Procedure and contact route are published by FSG Certification.

15. Appeals

An applicant or certified organisation may appeal a certification decision, including refusal of certification, the certification level awarded, suspension, reduction, withdrawal or refusal of recertification.

Appeals are considered by a person or panel independent of the original audit, review and certification decision. No person involved in the original audit, review or decision may decide the appeal. The appeal outcome and rationale will be documented and communicated to the appellant.

16. Certification Mark and Claims Rules

Certification authorises the organisation to use the applicable ESG by FSG Certification mark only within the certified scope and validity period and only at the level formally awarded.

- The mark may be used only by the certified organisation and for the legal entity, locations and scope identified on the certificate.
- The mark must not be altered, adapted or used in a misleading manner.
- The mark must not imply that products, services, subsidiaries, locations or activities outside the certified scope have been certified.
- The mark must not be used after expiry, suspension or withdrawal.
- Certification does not authorise broader environmental, social or sustainability claims that are not supported by the certification scope or other appropriate evidence.
- A certification level must not be presented as evidence that every aspect of the organisation's ESG performance is positive or that the organisation has no adverse impacts.
- Certified organisations remain responsible for ensuring that environmental and sustainability claims in their commercial communications comply with applicable consumer-protection legislation.

FSG Certification may require correction or removal of any use of the mark or related claim that is inaccurate, misleading, outside scope or inconsistent with the Certification Mark Rules.

17. Changes to Scheme Requirements

FSG Certification may revise certification requirements following periodic review, consultation with relevant experts and stakeholders, regulatory or legislative change, technical developments, new evidence or recognised changes in good practice.

Material changes are subject to appropriate governance and document control. Relevant certified organisations and applicants will be informed of material changes and, where appropriate, any implementation or transition arrangements. The current published version of the scheme requirements will identify its version and effective date.

18. Fees

Certification fees are structured by organisation size to support proportionate and fair access. Fees are exclusive of VAT unless stated otherwise.

Organisation size	Initial certification fee	Additional audit following unsuccessful assessment
50 or fewer employees	€3,500	€1,500
100 or fewer employees	€5,000	€2,500
500 or fewer employees	€11,000	€6,000
More than 500 employees	€25,000	€10,000

The initial certification fee includes certification administration, independent third-party desk evaluation and site audit by Agent4Change, certification review and the certification decision process, subject to the agreed scope. Any exceptional travel, accommodation, multi-site or additional audit costs will be agreed in advance where applicable.

Fees and auditor remuneration are not contingent on certification being granted or on the certification level achieved. Payment does not guarantee certification.

19. Confidentiality and Data Protection

Information submitted during certification is treated as confidential and is accessible only to authorized persons involved in the certification process, including the independent monitoring/audit provider and Reviewer/Decision Maker where necessary.

All persons involved in certification activities are subject to appropriate confidentiality obligations. Information will not be disclosed to other parties except where authorized, necessary for certification, required by law, required by a competent authority, or necessary to investigate a complaint or protect the integrity of certification. Where disclosure is legally permitted to be notified, the client will be informed as appropriate.

Personal data will be handled in accordance with applicable data-protection legislation and FSG Certification's data-protection and records-management procedures.

20. Impartiality and Related Organisations

FSG Certification actively identifies, assesses and manages risks to impartiality arising from ownership, governance, shared directors, commercial relationships, training or consultancy, personal relationships, auditor-client relationships and other interests that could influence or appear to influence certification activities.

FSG Certification Limited and Fifty Shades Greener Limited are separate legal entities. Fifty Shades Greener Limited provides sustainability training and education services. Purchase or completion of those services is not a prerequisite for ESG by FSG certification and provides no preferential treatment or advantage.

Personnel involved in selling or delivering training or consultancy to an applicant shall not influence independent audit findings or certification decisions relating to that applicant. Any individual participating in certification review or decision-making must satisfy the applicable competence, independence and conflict-of-interest controls in the FSG Certification Quality Assurance system.

21. Regulatory and Quality Framework

The scheme is designed to operate consistently with the certification-scheme requirements introduced by Directive (EU) 2024/825 on empowering consumers for the green transition, including publicly available scheme terms and requirements, transparent and non-discriminatory access, development of scheme requirements in consultation with relevant experts and stakeholders, procedures for non-compliance and suspension or withdrawal of the sustainability label, and objective monitoring by a competent and independent third party.

FSG Certification's certification processes are designed and operated in alignment with the principles and applicable requirements of ISO/IEC 17065 for bodies certifying products, processes and services. FSG Certification does not claim accreditation to ISO/IEC 17065 unless and until such accreditation is formally obtained.

The detailed ESG by FSG standards, Quality Assurance Manual, Certification Mark Rules, complaints and appeals procedures, and other current public certification information should be read together where relevant.

Important

The ESG by FSG certification mark confirms conformity with the published requirements within the certified scope, level and validity period. It must not be used to imply broader sustainability performance, environmental benefit, social benefit or future performance that has not been independently assessed or otherwise substantiated.