

Family Business for Sustainable Development

Sustainability Indicators for Family Business

CASE STUDY

Royal Van Wijhe Verf | Paints and coating solutions

4th Generation | The Netherlands



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1. INTRODUCTION

2020 marks the start of a decade of decisive action to achieve humanity's shared vision – the Sustainable Development Goals (SDGs). While progress¹ is being made in many areas, it is recognized that, to meet these ambitious targets, more of the private sector needs to be activated.

To this end, Family Business Network (FBN) and the United Nations Conference on Trade and Development (UNCTAD) have partnered to launch the Family Business for Sustainable Development (FBSD) global initiative, to advance sustainability practices for family businesses and create a shared prosperity for all. Key components of the global initiative include:

- > [Family Business Sustainability Pledge](#)
- > [Sustainability Indicators for Family Business](#)

The *Family Business Sustainability Pledge (FBSP)* builds upon the experience of the 2011 FBN Pledge – *A Sustainable Future*. As a starting point for the FBSD initiative, UNCTAD and FBN jointly formulated key principles to guide the family business community in their actions to advance the SDGs. The pledge, entitled “*Defining Success Across Generations*,” is a global call to action for business-owning families, their firms, and the wider family business ecosystem to adopt a more purpose driven business model therefore contributing to global sustainable development, inclusive growth, and prosperity for all. The pledge also provides business-owning families with a simple framework to examine their existing commitments and further expand their shared definition of sustainability. Signatories pledge to promote sustainable growth, environmental stewardship, social inclusion, and good governance. The document builds upon the 2011 FBN pledge – *A Sustainable Future*.

The second and essential component of the initiative is a set of Sustainability Indicators for Family Business (SIFB). The UNCTAD-FBN indicator framework provides a template for family firms to assess, track, measure and report their contribution to the SDGs.

Family businesses have unique ownership dynamics and governance characteristics that have an impact on performance. As such it is critical that the sustainability indicator framework recognizes the distinctive attributes of family business models and consider metrics that guide, further advance sustainability practices, and facilitate contributions to the SDGs.

The SIFB incorporate input from two key sources:

- a. *The UNCTAD ISAR Guidance on core indicators (UNCTAD GCI) for corporate reporting*²

The UNCTAD GCI are intended as an entry point to sustainability reporting and encompass 33 baseline indicators mapped to 13 specific SDGs. The core indicators are grouped into four areas: economic, environmental, social, and institutional. They focus on resource use, for example water, air, energy, and waste

reduction; social issues related to human capital development and gender equality; as well as institutional factors such as governance and transparency. The guidance aligns with similar related reporting frameworks, including the International Integrated Reporting Council (IIRC) reporting framework, the Global Reporting Initiative Standard (GRI) and the Sustainability Accounting Standards Board (SASB).³ The guidance focuses on quantitative data to facilitate comparability and represent minimum disclosures that companies need to provide for governments to evaluate private sector contributions to the SDGs.

b. *Family Businesses Indicators*

An initial set of indicators recognizing the distinctive attributes of family firms were developed collaboratively by a group of family business and sustainability experts, using FBN's Polaris Impact Assessment⁴ (PIA) as a base for their discussions. The group also reviewed and drew insights from other existing assessment tools, including the B Impact Assessment from B Lab and Rewiring the Economy from the Cambridge Institute of Sustainability Leadership (CISL).⁵

To determine the composition, practicability, and relevance of the SIFB, three family businesses were invited to participate as pilot cases and provide input to the SIFB. Given the private nature of family businesses, a decision was made to select family businesses who were not yet reporting externally, yet willing to volunteer as pilots and to share their findings.

The case studies examined the core values of each family business, their motivations on sustainability and how this translates to policies and practices. The pilots were encouraged to report on as many of the indicators as possible. Their challenges, feedback on the indicators and suggested improvements were recorded. In each case, the national context – an overview of the home country's progress and contribution to SDGs – is provided in Annex 1.

The first set of case studies commenced in June 2020. Like many businesses, the three pilots have been impacted by the Covid-19 pandemic. This was a consideration in the data gathering process as resources were already strained in the companies. Corporate activities during the Covid-19 pandemic are described in Annex 2.

Further details on the methodology including selection of pilot cases and the development of the Sustainability Indicators for Family Business, are detailed in Volume 1 – Overview and Approach.

2. THE FAMILY BUSINESS – ROYAL VAN WIJHE VERF

2.1 Overview of the family business

Royal Van Wijhe Verf (Van Wijhe Verf) is an independent Dutch paint manufacturer with more than a century of history. Founded in 1916, the company specializes in the development, production and sales of coatings and coating solutions for decorative and industrial purposes. The company's headquarters in Zwolle houses laboratory and production facilities.⁶

Van Wijhe Verf was bestowed Royal status in 2016 when it celebrated its 100th anniversary as a successful independent Dutch company in the paint and coatings industry. Van Wijhe Verf ranks third in the Dutch professional market of decorative coatings after multinationals PPG and AkzoNobel. Both these competitors are publicly listed companies. Approximately 75 per cent of Van Wijhe Verf's turnover comes from business in the Netherlands. The expansion to markets abroad in the mid 1990s was designed to ensure greater stability and continuity in the family business. In addition to the production of paint, the company also develops colourant systems which are sold to customers in decorative coating and industrial markets both at home and abroad. In 2016, the company started WYDO NBD BV, a separate operating entity focused on developing innovative coating solutions.

The company's motto advances that 'A healthy dose of innovation is indispensable for a modern, sustainable future'. Van Wijhe Verf is acutely aware that urgent environmental and climate problems demand the company works in a sustainable way – products and production methods need to be cleaner, smarter and more efficient. The family business has never considered sustainability as a trend but as an imperative that necessitates innovation for continuity of the company, for humanity and for future generations. The emphasis on innovation and sustainability is reflected in its core values:

- > *Focus - doing the right things in a better way*
- > *Insight – knowing what our customers want and respond to it*
- > *Unique – doing things different*
- > *Discipline – doing what really matters and do it as intended*
- > *Involvement – every employee knows how to contribute*

Van Wijhe Verf is a wholly owned family business and three generations of the family are currently involved in the business. Third generation Dick van Wijhe, grandson of the founder, serves on the Advisory Board. The company is presently helmed by his elder daughter Marlies van Wijhe. Another 4th generation member active in the business is his younger daughter Marijke who heads the corporate marketing team. Marijke's 23 year old son, Bob, a 5th generation family member has taken on the role of Junior Brand Manager.

Company turnover for 2019 was Euro 42.3 million. Total assets are worth Euro 21.6 million. Headcount at the end of 2019 stood at 206 of which 78 per cent are men and 22 per cent

are women.

Research and development is focused in Zwolle and in the north eastern city of Groningen. The company has sales representatives in Germany, France, Belgium and Poland. Van Wijhe Verf also has a presence in Australia, Austria, China, Dutch Antilles, India, Indonesia, Ireland, Italy, Lebanon, Lithuania, Luxembourg, Malaysia, Romania, Russia Spain, Sri Lanka, Thailand, Turkey, Ukraine and the USA. These markets are served by local agents or from the Netherlands.

2.2 The company's motivation on sustainability

Van Wijhe Verf's focus on sustainability emanates from the family's values and love for the natural world. During his time as CEO (1971-2000), Dick van Wijhe's passion for nature found its way into the family firm through innovative products e.g. paints that used less solvents and were kinder to the environment. Dick invested in books about nature, flora and fauna, gifting them to customers, suppliers and other stakeholders.

Dick's daughters have inherited his love for nature. Marlies, in particular, has always been fascinated by biology – an interest she attributes to her father, and would have taken that career path if not for the family business. The dynamic CEO, who was awarded the prestigious Veuve Clicquot Business Woman Award in 2010, has managed to marry these two passions; investing in R&D and working assiduously to ensure that the company's products and processes have a positive and regenerative impact. Marlies is also the chair of Future for Nature – a Dutch foundation supporting international young nature conservationists committed to protecting species of wild animals and plants.

At Van Wijhe Verf, sustainability and innovation are synonymous with progress. Since taking over as the company's first female CEO in 2000, Marlies has ensured the company combines its traditional focus on quality with the most modern techniques in product development. Unlike share-holder focused corporations who embark on a sustainability journey for reasons of reputation and risk mitigation, Van Wijhe Verf embraces a stakeholder mindset and is driven by a passion to build a better world for future generations.

The values-driven family business aims to be the leader in high quality and sustainable coating solutions for professionals in selected markets by offering a brand portfolio of innovative and distinctive products. Cognizant of the ecological footprint of the traditional paint industry – a sector intricately linked to chemicals – Van Wijhe Verf aims to educate customers and the public at large of the importance of environmentally friendly paints.

To this end, the family business has programmes to involve all employees in the company's sustainable ambitions. To deepen engagement, the company launched a Green Team in 2012. This is a group of young employees aged between 25-34 that initiate green ideas to draw attention to sustainability in the company. Every year the Green Team, who complete a special leadership challenge to become green leaders, organize a sustainability contest to both raise awareness and further embed sustainability in the ethos of the company.



Marlies van Wijhe
CEO, Royal Van Wijhe Verf

“ The urge to innovate cannot be imposed from above but must flow through the entire organization. That is why we invest in people and encourage everyone to get the best out of themselves and the company. Because committed and proud employees are the basis of our being and our continued existence. ”

Van Wijhe Verf uses the following sources and frameworks for reporting on financial and sustainability related information:

Internal Reporting:

- > The company's quarterly financial report.
- > Objective, Goals, Strategies and Measures (OGSM) framework to measure the progress of the execution of sustainable strategy. This is evaluated quarterly.
- > Life Cycle Analyses to measure the carbon footprint of products.
- > All waste streams are reported via Milgro – an independent third party solution manager in the area of waste and raw material management.⁷

External reporting:

Van Wijhe Verf does not, at present, produce a public facing sustainability report. The family business measures and benchmarks sustainability performance using the following frameworks:

- > The VVF (The Association of Paint and Printing Ink Manufacturers) publishes an annual industry report with the impact of the activities of the affiliated members on people and the environment.⁸ This report allows Van Wijhe Verf to benchmark their safety, health and environmental performance against the industry average.
- > The B Impact Assessment (BIA) by B Corp evaluates how a company's operations and business model impacts workers, the community, the environment, and customers. To improve their performance on the various dimensions of the BIA, the family business does a review on a regular basis.

Van Wijhe Verf has been a certified B Corp since 2016. For its commitment to sustainability and being a force for good, the company was awarded the prestigious Best for the World Honoree for environment for three consecutive years – 2017, 2018 and 2019.⁹

2.3. Integration of sustainability into company's business model – Focus on SDGs

Sustainability is in the DNA of Van Wijhe Verf. This commitment to a higher purpose was made more visible in May 2016 when the company achieved B Corp certification – joining a global movement of businesses that meet the highest standards of verified social and environmental performance, public transparency, and legal accountability.¹⁰ Van Wijhe Verf was the first chemical company in the world to be B Corp certified.¹¹ The family business successfully recertified in 2018, and in the process legally embedded in their statutes a commitment to consider stakeholders as well as shareholders in all their decision making and actions; further integrating sustainability into the governance, strategy and operations of the family business.

Van Wijhe Verf aspires to be "the leading authority in sustainable coating solutions", as such developments are focused on the reduction of emissions in both products and the production processes.

In 2012, this Dutch family business introduced a bio-based paint for walls, the first paint manufacturer to do so. This product strategy to increasingly use bio-based raw materials has expanded to other product lines. For example, the company's exterior lacquers have a bio-based content of 40 to 60 per cent.¹²

The company knows that sustainable paint goes beyond bio-based raw materials. Developments are also focused on reduction of emissions in the production processes. In recent years the company has created a database with all the CO₂ footprint information of the products. Through research and development, the company is acutely aware of which raw materials and which parts of the production process influence CO₂ emissions and the extent of the impact. This knowledge is then applied to evaluate and plan improvements on the footprint of the company's products.

Van Wijhe Verf actively engages with stakeholders to advance sustainability practices for the industry. In partnership with manufacturers of plastic buckets and a PVC raw material recycling company, the innovative family business led an initiative to develop paint buckets made of plastic recycled from consumer waste. This successful collaboration has resulted in a high quality 100 per cent post-consumer recyclate paint bucket that is now being adopted by several paint manufacturers.

The company is ever mindful of its impact on the environmental. Other initiatives include the switch to naturally sourced wind power and LED-lighting, the use of electrical cars and a geothermal heating system to heat new offices. In addition, the company separates waste to 25 dedicated waste streams.

3. MEASUREMENT AND REPORTING ON THE SIFB

3.1 Testing and reporting on the UNCTAD GCI

The UNCTAD GCI encompass macro indicators that map to four key areas for businesses - economic, environmental, social and institutional. They are selected based on existing reporting frameworks and as such should be found in the majority of corporate reports. Intended as a starting point in a company's journey to SDG reporting, they represent the minimum disclosures that enterprises need to provide to stakeholders to demonstrate corporate accountability and transparency. In addition, they are likely to align to present and future mandatory sustainability reporting requirements by governments and financial regulators.

This section examines the company's responses to 33 core SDG indicators based on UNCTAD's ISAR Guidance on Core Indicators (GCI) in the areas of economic, environmental, social and institutional performance (see Table 1).¹³ The company is recording their performance on a number of these indicators. See Annex 3 for the sources for each specific indicator. Van Wijhe Verf captures this data for internal purposes e.g., for measuring and improvement performance. The information is not published for the general public.

Table 1 – The UNCTAD GCI framework

A	A	Economic area	Indicators	SDG indicator
1	A.1.	Revenue and/or (net) value added	A.1.1. Revenue	8.2.1
2			A.1.2. Value added	8.2.1; 9.b; 9.4.1
3			A.1.3. Net value added	8.2.1; 9.4.1
4	A.2.	Payments to the government	A.2.1. Taxes and other payments to the government	17.1.2
5	A.3.	New investment/ expenditures	A.3.1. Green investment	7.b.1
6			A.3.2. Community investment	17.17.1
7			A.3.3. Total expenditures on research and development	9.5.1
8	A.4.	Local supplier programmes	A.4.1. Percentage of local procurement	9.3.1
B	B	Environmental area	Indicators	SDG indicator
9	B.1.	Sustainable use of water	B.1.1. Water recycling and reuse	6.3.1
10			B.1.2. Water use efficiency	6.4.1
11			B.1.3. Water stress	6.4.2
12	B.2.	Waste management	B.2.1. Reduction of waste generation	12.5
13			B.2.2. Waste reused, re-manufactured and recycled	12.5.1
14			B.2.3. Hazardous waste	12.4.2

15	B.3.	Greenhouse gas emissions	B.3.1. Greenhouse gas emissions (scope 1)	9.4.1
16			B.3.2. Greenhouse gas emissions (scopes 2)	9.4.1
17	B.4.	Ozone-depleting substances and chemicals	B.4.1. Ozone-depleting substances and chemicals	12.4.2
18	B.5.	Energy consumption	B.5.1. Renewable energy	7.2.1
19			B.5.2. Energy efficiency	7.3.1
C	C	Social area	Indicators	SDG indicator
20	C.1.	Gender equality	C.1.1. Proportion of women in managerial positions	5.5.2
21	C.2.	Human capital	C.2.1. Average hours of training per year per employee	4.3.1
22			C.2.2. Expenditure on employee training per year per employee	4.3.1
23			C.2.3. Employee wages and benefits as a proportion of revenue, with breakdown by employment type & gender	8.5.1; 10.4.1
24	C.3.	Employee health and safety	C.3.1. Expenditures on employee health and safety as a proportion of revenue	3.8; 8.8
25			C.3.2. Frequency/incident rates of occupational injuries	8.8.1
26	C.4.	Coverage by collective agreements	C.4.1. Percentage of employees covered by collective agreements	8.8.2
D	D	Institutional area	Indicators	SDG indicator
27	D.1.	Corporate governance disclosures[1]	D.1.1. Number of board meetings and attendance rate	16.6
28			D.1.2. Number and percentage of female board members	5.5.2
29			D.1.3. Board members by age range	16.7.1
30			D.1.4. Number of meetings of audit committee and attendance rate	16.6
31			D.1.5. Compensation: total compensation per board member (both executive and non-executive directors)	16.6
32	D.2.	Anti-corruption practices	D.2.1. Amount of fines paid or payable due to settlements	16.5.2
33			D.2.2. Average number of hours of training on anti-corruption issues, per year per employee	16.5.2

3.2 Key findings of the UNCTAD GCI application in the company

Van Wijhe Verf is a company with a very strong sustainability mandate. To this end, the company measures a number of sustainability metrics, benchmarks with paint and printing ink manufacturing peers (VVF) and strives for constant improvement using the B Impact Assessment. Like a number of privately held companies, Van Wijhe Verf does not produce an externally facing report and does not have an audit committee. With regards to the UNCTAD GCI core indicators, Van Wijhe Verf reported on 25 out of the 33 indicators.

Van Wijhe Verf provided feedback on the indicators that need further clarification (see Table 2).

Table 2 – UNCTAD GCI that need clarification

Indicators that are unclear		Comments
A.2.1.	Taxes and other payments to the government	The company has indicated that the context to this question is not clear. One type of tax (e.g. corporate tax) affects the profit and loss, the other (e.g. VAT) does not. The logic to add these two together is not clear.
A.3.1.	Green investment	The definition of green investment is not clear. Does this relate to philanthropic efforts or does it include operational expenses? For e.g. Van Wijhe Verf invests heavily in renewable raw materials to safeguard the environment.
A.4.1.	Percentage of local procurement	The company has feedback that there could be a clearer definition of local supplier. In addition, it was unclear if percentage should be expressed as percentage of turnover or percentage of total purchasing costs.

Van Wijhe Verf provided feedback that the format of the UNCTAD GCI and request for data and reporting information had a corporate style more relevant for listed companies. There was also feedback that entities such as an audit committee or board are not necessarily relevant to family businesses. To facilitate reporting, Van Wijhe Verf recommends that the purpose for each indicator be clarified i.e. the why it is important for us to report on that indicator be made explicit. This is important as reporting on these indicators consumed tremendous amounts of time and resources.

One positive outcome of the process for Van Wijhe Verf is that some of discussions on the ambiguity of the questions sparked good internal discussions e.g. what is classified as a green investment?

Some of the indicators reported on are not tracked by Van Wijhe Verf. These include A.2.1. (Taxes and other payments), B.1.2. and B.1.3. (Water use efficiency and stress) as well as C.3.1. (Expenditures of employee health and safety in proportion of the revenue). As such Van Wijhe Verf needed to search various possible sources of this information to ultimately report on the indicator. The company acknowledges that this could result in a probability of error. The determination of the source of these indicators has been useful for Van Wijhe Verf. See Annex 3 for a comprehensive list.

3.3 Testing and reporting on the family business indicators

The family business indicators draw from the PIA and leading impact frameworks and examine the company's performance on specific family business and sustainability metrics (see Table 3). These indicators explore the company's culture, policies and practices on specific governance, supply chain, community and environmental practices and aligns responses to the relevant SDGs. Optional metrics on sustainable products and services examine the family business's impact on the wider eco-system.¹⁴

E	E	Family Business Area	Indicators	SDG indicator
34	E.1.	Governance area	E.1.1. Advocacy for social and environment standards	17.17
35			E.1.2. Review of social and environmental performance	16.6
36			E.1.3. Transparency of sustainability performance	16.6
37			E.1.4. Independent directors	16.7
38			E.1.5. Family governance	16.7
39			E.1.6. Responsible ownership	8.3-8.8
40	E.2.	Supply chain	E.2.1. Ethical supply chain policies	8.7
41			E.2.2. Ethical supply chain practices	
42	E.3.	Community impact	E.3.1. Philanthropy	17.17
Sustainable Products and Services (Optional)				
43	E.4.	Sustainable products and services	E.4.1. Creating societal benefits	
44			E.4.2. Improving your customers' environmental performance	

3.4 Key findings of the family business indicators application in the company

The responses indicate that the company's culture, strategy and practices are aligned to the family's values and beliefs that business needs to have a positive impact on society and the environment. The company is active in think-tanks and networks that advocate for increased adoption of environmental, social and governance (ESG) standards and drive circularity and innovation. Importantly the company is also actively engaging suppliers and customers on this journey. The company has adopted a strict raw materials policy to ensure less harmful ingredients in their products. Van Wijhe Verf estimates that over 40 per cent of materials are sourced sustainably. However this number is not tracked.

The company's bio-based products translate to improved environmental performance for customers in terms of reduced waste. Van Wijhe Verf's solutions exceed average market performance (12 years) and generate savings for clients. However the company does not quantify these savings.

It is noted that in 2018, Van Wijhe Verf amended their Articles of Association – legally embedding in their governance a commitment to consider all stakeholders. Van Wijhe Verf is also the world's first chemical company that is a B Corp.

4. ROYAL VAN WIJHE VERF'S PERFORMANCE ON THE SIFB

The data and practices recorded in this case study reflect the sustainability performance of the family business as of November 2020. They cover the economic, environmental, social and institutional areas of the UNCTAD GCI (Areas A, B, C and D) and the family business area (Area E).

A. Economic Area

A.1 Revenue and net value added:

Van Wijhe Verf uses IFRS 15 criteria to prepare financial statements. The numbers are reported in Euro.

A.1.1 Revenue

	2018	2019	% Change
Total revenue (Euro)	41,301,000	42,265,500	2.33%

A.1.2 Value added

This data is available but the company has declined to disclose the information.

A.1.3 Net value added

This data is available but the company has declined to disclose the information.

A.2 Payments to the government:

The company paid the following taxes during 2018 and 2019.

	2018	2019	% Change
Taxes and payments to the government (Euro)	7,395,000	7,640,000	3.31%

A.3 New investment/expenditures:

A.3.1 Green investment

This refers to investment that can be considered positive for the environment in a direct or indirect manner e.g. in eliminating pollution and other forms of degradation to the environment.

	2019
Amount invested (Euro)	435,000
% of revenue	0.89%

This data includes investments made by Van Wijhe Verf in:

- > Cooling and heating installations to improve energy efficiency in buildings
- > New water waste treatment installations
- > Packaging machines for four-layer instead of three-layer stacking of buckets
- > Charging stations for electric vehicles
- > New equipment for new laboratory in Groningen

A.3.2 Community investment

	2018	2019	% Change
Amount invested (Euro)	20,000	31,000	55%
% of revenue	0.048%	0.073%	

In 2019 Van Wijhe Verf supported De Hoge Veluwe National Park – a protected private landscape with woodland, heathland, drift sands and peat bogs and a big wildlife population.

A.3.3 Total expenditures on research and development

	2018	2019
Amount invested (Euro)	2,200,000	2,100,000
% of revenue	5.3%	5.2%

A.4 Local supplier/purchasing programmes:

A.4.1 Percentage of local procurement

	2018	2019
% procurement from Europe	94%	94%
% procurement from the Netherlands	20%	20%

Van Wijhe Verf includes Europe in its consideration of local procurement given the compact size of the continent. Twenty per cent of all of Van Wijhe Verf's procurement is from the Netherlands.

B. Environmental Area

Van Wijhe Verf does not have 2018 data for the majority of the environmental indicators.

B.1 Sustainable use of water:

B.1.1 Water recycling and reuse

Van Wijhe Verf does not report on this data. The company has determined that water recycling is not feasible in paint production and volumes are relatively small.

B.1.2 Water use efficiency (total volume of water used / net value added)

	2018	2019	Delta	Delta %
m ³ per Euro	0,00032	0,00034	0,00002	+6.3%

B.1.3 Water stress

Source	2018	2019
Municipal water	7,435	8,327

Water is withdrawn only from mains.

B.2 Waste management:

B.2.1 Reduction in waste generation

	2018	2019	Delta	Delta %	Comments
kg per Euro	0,00420	0,00455	0,00035	+8,4%	

The company is continually trying to minimise waste generation.

B.2.2 Waste reused, re-manufactured and recycled

	2019
kg per Euro	0,00580

This number includes hazardous and non-hazardous waste. Van Wijhe Verf did not capture this data in 2018. The company has also declined to provide absolute numbers for reasons of confidentiality.

B.2.3 Hazardous waste

	2018	2019	% Change
kg per Euro	0,01434	0,01103	-23%

B.3 Greenhouse gas emissions:

B.3.1 Greenhouse gas emissions (scope 1)

Defined as direct greenhouse gas (GHG) emissions per unit of net value added.

	2019
CO ₂ metric tons per Euro	0,00005

There is no data available for 2018.

B.3.2 Greenhouse gas emissions (scope 2)

Defined as indirect GHG emissions (from consumption of purchased electricity, heat or steam) per unit of net value added.

	2019
CO ₂ metric tons per Euro	0,00002

There is no data available for 2018.

B.4 Ozone-depleting substances and chemicals:

B.4.1 Ozone-depleting substances and chemicals

This indicator aims at quantifying an entity's dependency on ozone- depleting substances (ODS) and chemicals per net value added.

The company does not capture this data as it does not view this information as relevant to the business.

B.5 Energy consumption:

B.5.1 Renewable energy

This indicator is defined as the ratio of an entity's consumption of renewable energy to its total energy consumption during the reporting period.

	2019
Renewable energy as a percentage of total energy	100%

Van Wijhe Verf has been purchasing sustainable electricity from biomass plants in the last few years. From 1 January 2021, the company will switch to electrical energy from European wind as it sees that as a more sustainable source. In addition, Van Wijhe Verf purchases natural gas from the public grid and plans to purchase green natural gas in the near future.

B.5.2 Energy efficiency

This is defined as an entity's energy consumption divided by net value added.

	2018	2019	% Change
Joules per Euro	0,51484	0,47320	-8,1%

Van Wije Verf has a practice of implementing energy efficiency improvements in any refurbishing or upgrading project. The company does not look into financial considerations only e.g. pay-back period.

C. Social Area

C.1 Gender equality:

C.1.1 Proportion of women in managerial position

	2018	2019
Number of women in management	9	10
Proportion of women in management	19.5%	22%

C.2 Human capital:

C.2.1 Average hours of training per year per employee

	2018	2019
Average hours of training per year per employee	80	80

This includes on the job and off the job training – seminars, courses based on employee's competencies and professional skills.

C.2.2 Expenditure on employee training per year per employee

	2018	2019	% change
Expenditure on training (Euro)	694	1,047	+51%

Van Wijhe Verf has increased training budgets in 2019 as the company focuses on empowering knowledge throughout the organisation. The company does not capture the data by employee type.

C.2.3. Employee wages and benefits as a proportion of revenue with breakdown by employment type and gender.

	2018	2019
Costs of employee workforce as proportion of revenue	35%	32%

C.3 Employee health and safety:

C.3.1 Expenditures of employee health and safety in proportion of the revenue

As of now, Van Wijhe Verf does not capture this data. The company will consider tracking this data in subsequent years.

The company has highlighted that the Netherlands has in place very comprehensive and strict employee health and safety regulations. These include types of footwear, clothing type

when handling specific chemicals, types and forms of transport etc. The company practices and complies with all of these measures. However they do not keep track of the expense.

C.3.2 Frequency/incident rates of occupational injuries

This indicator is related to the number of work days lost due to occupational accidents, injuries and diseases during the reporting period. The frequency rate considers the number of new injury cases relative to the total number of hours worked by workers. The incidence rate considers the total number of lost days expressed in hours.

	2018	2019
Number of injuries	0	3
Frequency rate	0	0.0001%
Incident rate	0	0.28%

C.4 Coverage by collective agreements:

	2018	2019
Number of employees covered	198	206
Percentage of employees covered by collective agreement	99%	99%

Two of the employees, Marlies and Marijke, are owners of the company and are not covered by the collective agreement.

D. Institutional Area

D.1 Corporate governance disclosures:

Van Wijhe Verf has a two tier governance and management structure. The Advisory Board comprises four members – Dick Van Wijhe together with three external members. The Management Board or more accurately the Senior Leadership Team comprises the CEO and seven senior management personnel.

The numbers reported for D.1.1., D.1.2. and D.1.3. are for the Management Board.

D.1.1 Number of board meetings and attendance rate

	2018	2019
Number of board meetings	11	11
Attendance rate	95%	95%

D.1.2 Percentage of female board members

Female board members	2018	2019
Number (out of 8)	2 out of 8	2 out of 8
Percentage	25%	25%

D.1.3 Board members by age range

Board members	2018	2019
Between 30 and 50	4	4
Over 50	4	4

D.1.4 Number of meetings of audit committee and attendance rate

Audit committees are not required for the company. Van Wijhe Verf does not have an audit committee.

D.1.5 Compensation: total compensation per board member (both exclusive and non-exclusive directors)

Van Wijhe Verf is a family-owned company, and board member(s) are also shareholders. The company captures but has not shared this information for reasons of privacy.

D.2 Anti-corruption practices:

D.2.1 Amount in fines paid or payable due to settlements

	2018	2019
Amount of fines paid or payable due to settlements	0	0

The company did not pay any fines in these two periods.

D.2.2 Average number of hours of training on anti-corruption issues, per year per employee

	2018	2019
Number of hours of training on anti-corruption	0	0

The company has a Code of Conduct (Gedrags code), and has introduced training to ensure ethically desirable standards. At a minimum every employee does an online training on this subject. Van Wijhe Verf currently does not track this data and is unable to provide the number of hours of training. They have a plan to track this indicator from 2021 onwards.

E. Family Business Area

E.1 Governance area:

E.1.1 Advocacy for social and environment standards

Does your company work with policy makers and/or stakeholders to develop or advocate for increased adoption of ESG standards?	Yes	SDG 17.17
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Van Wijhe Verf are members of and work closely with:

- > [MVO Nederland](#): Movement of Entrepreneurs in the New Economy – climate neutral, circular, inclusive and with fair supply chains.
- > [Groene Groeiers](#) (part of the Dutch Employer Association): network of entrepreneurs who invest in the development of a circular economy and energy transition.¹⁵
- > [Partner of Madaster](#): Dutch organization that advances circularity in the building sector by the use of materials passport.¹⁶

E.1.2 Review of social / environmental performance

Does the board review the social and environmental performance of the company at least annually to determine if the company is meeting social and environmental objectives?	Yes	SDG 16.6
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This is facilitated through:

- > Yearly management review ISO 9001/14001
- > B Corp Impact Assessment
- > CO₂ emissions (LCA) by Ecochain: Dutch Environmental Intelligence Platform

E.1.3. Transparency of sustainability performance

Is the review made available in a report to relevant stakeholders e.g. employees, suppliers, customers and owners?	Yes	SDG 16.6
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The information is shared with company employees.

E.1.4 Independent directors

Does the board include independent directors? Indicate number & percentage.	Yes	SDG 16.6
	3	
	75%	

Van Wijhe Verf has a four-person Advisory Board comprising Dick van Wijhe and three independent directors.

E.1.5 Family governance

Is there a family constitution (rules of engagement) to ensure good governance of the business and family for the long term?	Yes	SDG 16.6
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Sustainability is in the family constitution. Van Wijhe Verf has also changed the articles of association of the company to formally embed sustainability.

E.1.6 Responsible ownership

As a family business, do you use resources and provide guidance to promote development-oriented policies and prepare the next generation to be responsible owners.	Yes	SDG 8.3 – 8.8
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The company is an active member of FBNed (Family Business Netherlands) – a network that provides programmes for the next generations in family businesses.

E.2 Supply chain:

E.2.1 Ethical supply chain policies

Does your company have a formal written supplier code of conduct that encourages ethical sourcing or holds suppliers accountable for social and environmental performance? This may include sourcing from social enterprises, women or minority owned businesses or policies on Fairtrade, anti-slavery, forced labour, child labour, anti-corruption etc. Please tick where applicable.	Yes	SDG 8.7
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All Van Wijhe Verf suppliers are periodically required to send a statement in which they declare to be accountable for social and environmental performance.

E.2.2 Ethical supply chains practices

What is the estimated percentage of materials or products purchased by your company are sourced sustainability as outlined in B.1?	40-60%	SDG 8.7
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The company estimates this to be around 40-60 per cent based on the volumes with European companies that adhere to these standards. Exact numbers are not available.

E.3 Community impact:

E.3.1 Philanthropy

Do you use family business or family funds (for e.g. through a family foundation) to support the local community or communities where you operate?	Yes, see table	SDGs 1, 2, 3, 6, 7, 10
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No	Basic needs – Food, water, energy, shelter, sanitation, communications, transport, credit and health for all	SDGs 1, 2, 3, 6, 7, 10
Yes	Well-Being – Enhanced health, education, justice and equality of opportunity for all	SDGs 3, 4, 5, 10, 11, 16
No	Decent work – Secure, socially inclusive jobs and working conditions for all	SDGs 8, 9, 10
No	Resource Security – Preserve stocks of natural resources through efficient and circular use.	SDG 12
Yes	Healthy ecosystems – Maintain ecologically sound landscapes and seas for nature and people	SDGs 14, 15
Yes	Climate stability – Limit GHG levels to stabilise global temperature rise under 2°C	SDGs 9, 13

If yes for E.3.1., please indicate or quantify impacts and outcomes attained, if available.
 Van Wijhe's philanthropic efforts focus on culture, science and nature and include:

Yes	Well-Being – Enhanced health, education, justice and equality of opportunity for all	SDGs 3, 4, 5, 10, 11, 16
	<ul style="list-style-type: none"> > Museum De Fundatie in Zwolle: supporting the cultural sector, accessible for all people > Zwolse Theaters: supporting the cultural sector, accessible for all people > Center for Youth Communication Chemistry (C3): supporting technical education for children and young people) > Royal Dutch Society of Sciences (KHMW): supporting technical education for students > Zwolle Unlimited: a theatre festival in Zwolle supporting the cultural sector, accessible for all people <p>Several educational initiatives e.g. Cibap, imagination at work: supporting technical education for young people</p> <p>and a lot of small requests and frequent requests for free paint for the good cause.</p>	
Yes	Healthy ecosystems – Maintain ecologically sound landscapes and seas for nature and people	SDGs 14, 15
	<ul style="list-style-type: none"> > Save The Elephants, > Future For Nature, > De Hoge Veluwe National Park 	

Yes	Climate Stability – Limit GHG levels to stabilise global temperature rise under 2°C	SDGs 9, 13
	> Future For Nature	
	> Pollinators	

Please indicate source of funds - Family foundation / Family business / Other

X	Family funds
X	Family business funds
	Other

E.4 Sustainable products and services (optional questions):

E.4.1 Creating societal benefits

In what way(s) does your company's services or products benefit society.	See table	Various SDGs
No	Provision of basic services, health care or health products to improve health & wellbeing in the community	SDGs 2, 3
No	Education (general, technical), support of knowledge, arts, cultural heritage	SDGs 4, 5, 11
Yes	Improved economic opportunity or social economic empowerment	SDGs 1, 5, 8, 10
No	Provides/facilitates market access through previously unavailable infrastructure	SDGs 9, 11, 16
No	Capacity building for non-profit, social enterprises	SDGs 4, 16, 17

If yes for E.4.1, please share details.

Van Wijhe Verf outsources work to social enterprises and hires people with a work disability.

If yes for E.4.1, please indicate or quantify impacts and outcomes attained, if available.
NA

E.4.2 Improving your customers environmental performance

In what way or ways do your services or products enable your clients and customers to protect the environment or improve their environmental performance.		See table	Various SDGs
Yes	Provides or is powered by renewable energy or cleaner-burning energy than market alternatives e.g. solar panel manufacturers, hybrid vehicles		SDGs 7, 9
No	Conserves resources e.g. water recycling systems, energy efficient appliances		SDGs 6, 11, 12,
Yes	Reduces waste e.g. recycling technologies/services		SDGs 9, 12
No	Conserves land, biodiversity, wildlife e.g. sustainably harvested agricultural products		SDGs 14, 15
Yes	Reduces or is made of less toxic/hazardous substances		SDGs 11, 14, 15
Yes	Educates, measures, researches or provides information to solve environmental problems e.g. sustainability consulting		SDGs 9, 11, 13

If yes for E.4.2, please share details.

Van Wijhe Verf paints ensure that client materials last long as they are protected. In fact, their paints last up to 12 years, which exceeds average market performance. Long-lasting protection of building materials reduces maintenance costs for repainting. More importantly it prevents materials from being deteriorated by natural elements, hence preventing early replacement of the valuable materials.

Van Wijhe Verf uses green energy. Wherever possible, bicycle couriers are used for transport to minimise the CO₂ footprint of their products delivery.

Furthermore, Van Wijhe Verf adopts a strict raw materials policy, only allowing less harmful materials to be ingredients in the paints. The company aims to apply bio-based raw materials where possible and continues to research for new bio-based opportunities.

The company has partnered with a packaging supplier to develop a high quality 100 per cent post-consumer recycle paint bucket. The transition from virgin plastic to using paint buckets made from plastic recycled from consumer waste reduces the need for raw materials and results in a lower CO₂ footprint for Van Wijhe Verf and customers.

Van Wijhe Verf did not provide information on eight of the indicators. The indicators and rationale for not reporting are captured in Table 4.

Table 4 – SIFB not disclosed

Indicators not disclosed		Comments
A.1.2.	Value added	This data is sensitive and the company has declined to make this available. This data is available but the company has declined to disclose the information. Van Wijhe Verf has highlighted that there is no legal obligation to report. In addition, there was concern that disclosure of indicator A1.2 and A.1.3 would impact adversely the competitive advantage of Van Wijhe Verf. This may not be the case for big diversified companies with many product lines and service offerings. However for more specialised companies, this information may enable competitors to discern margins and other competitive information. Hence reporting on this data, may put the company at risk.
A.1.3.	Net value added	
B.1.1.	Water recycling and reuse	Van Wijhe Verf does not report on this data as water recycling is not feasible in paint production and volumes are relatively small.
B.4.1.	Ozone depleting substances and chemicals	No data is collected by the company to calculate and measure this indicator.
C.3.1.	Expenditures of employee health and safety in proportion of the revenue	As of now, Van Wijhe Verf does not capture this data. The company will consider tracking this data in subsequent years. The company has highlighted that the Netherlands has in place very comprehensive and strict employee health and safety regulations. These include types of footwear, clothing type when handling specific chemicals, types and forms of transport etc. The company practices and complies with all of these measures. However they do not keep track of the expense.
D.1.4.	Number of meetings of audit committee and attendance rate	Van Wijhe Verf is a private company and does not have an audit committee.
D.1.5.	Compensation: total compensation per board member (both executive and non-executive directors)	This is a family-owned company, and board member(s) are also shareholders. This information was not shared.

D.2.2.	Average number of hours of training on anti-corruption issues, per year per employee	The company does not capture this data. The company has a Code of Conduct (Gedrags code), and has introduced training to ensure ethically desirable standards. At a minimum every employee does an online training on this subject. Van Wijhe Verf currently does not track this data and is unable to provide the number of hours of training. They have a plan to track this indicator from 2021 onwards.
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5. REFLECTIONS AND NEXT STEPS

Participating in the FBN UNCTAD pilot case study was an insightful experience for Van Wijhe Verf. It enabled the company to provide constructive feedback on the indicators on behalf of the wider family business community and also highlighted a few areas where Van Wijhe Verf could improve. As an example, the company does not capture all of its philanthropic and community investments as a specific measurement. This exercise has prompted them to consider if indicators marked as no indicating not tracked in Annex 3 could be reviewed and measured.

The UNCTAD GCI core indicators are designed for reporting and capture a company's performance at a particular point in time. This is in contrast to tools and assessments such as B Lab's B Impact Assessment (BIA) which are forward looking and designed to improve a company's positive impact.

Van Wijhe Verf is a certified B Corp and the process of certifying provides the company with a tangible guide for continuous improvement of sustainability performance. This includes guidance on developing written policies for employees to recommendations for putting in place screening mechanisms for suppliers. While participating in this pilot case has highlighted similar areas of improvement e.g. developing written policies, Van Wijhe Verf concludes that it has not contributed to any additional insights on opportunities and risks. The company recommended that questions related to impact measurement be included.

At Van Wijhe Verf, employees are actively involved in contributing to the development of a more sustainable business operation. The CEO and the green team organize Lunchroom Green Marlies. At these sessions, 12 employees a time give input on the SDGs, direction and the related goals of the organisation. This creates more visibility on sustainability and deepens engagement of all the employees on a topic that is critical to the family business. One suggestion is to share more broadly Van Wijhe Verf's sustainability initiatives. To this end, the family business will include a sustainability write up on their website in the near future.

The company has not yet prioritised specific SDGs to work on as they are all interrelated. Instead, the focus is on making the company's processes and products more sustainable. To advance the process, Van Wijhe Verf is developing Wijcorp – a framework that provides insight into the influence of choices in product development on the SDGs.

Van Wijhe Verf embarked on the OGSM framework in 2019 to help define more clearly the company's sustainability goals and translate these into action plans. Two ambitious sustainability goals identified are:

- > To be climate neutral by 2025.
- > To introduce at least one new high bio-based content product per year.

The company reports on the progress of the implementation of these plans as it aims to drastically reduce CO₂ emissions and increase the share of bio-based raw materials in their paints. Van

Wijhe Verf recognises that it needs a more detailed plan in terms of implementation timeframes. In addition, there is a need to factor externalities and review the activities and footprint of their entire value chain.

Another area highlighted for improvement is to report on how these plans and activities contribute to overall environmental performance. This is an important next step that Van Wijhe Verf aims to implement in the coming year as it continues on its quest to be a leader in sustainable coating solutions.



Marlies van Wijhe
CEO, Royal Van Wijhe Verf



Being a pilot company [for SIFB reporting] was a very insightful experience: we started collecting data for better insights, started good internal discussions on several old and new subjects, and it was nice to see where we stand for SDGs and how we can improve everything. ”



ANNEXES

Annex 1 – The National Context: The Netherlands' Contribution to the SDGs

In the Netherlands, SDG-related activities are coordinated by the Ministry of Foreign Affairs with SDG Focal Points at all Dutch ministries.¹⁷ The country's second SDG report, released in June 2018, revealed that the Netherlands ranks highly among European countries in several areas of progress towards the SDGs.¹⁸ Progress on the majority of indicators for SDG 8 (decent work and economic growth), SDG 12 (responsible consumption and production) and SDG 16 (peace, justice and strong institutions) was positive. The report also identified areas in which the Netherlands lags behind its European peers, including its proportion of renewable energy, which at 6 per cent is among the smallest in Europe, and the number of women in managerial positions.

Cooperation between Dutch ministries, the business community and civil service organisations is central to SDG implementation across the Netherlands. The SDG Netherlands Foundation facilitates a growing movement of more than 800 parties who contribute to achieving the SDGs. These members encompass companies, social organizations, youth groups, municipalities, financial institutions, educational and knowledge institutions and residents' initiatives.¹⁹ The foundation facilitates events such as the SDG Action Day, creates alliances around the SDGs and sets up coalitions around communication, financing and impact calculation of the development goals.

Within the Netherlands there has been a growing demand to find better ways to measure well-being, using a wider range of indicators than GDP alone. Since 2016 the Dutch National Statistical Office publishes an annual report on the SDGs in the Netherlands. Starting from 2019 the Dutch national SDG reporting process has been integrated into the annual Monitor of Well-being and SDGs, which was the outcome of a process led by a Parliamentary committee to establish indicators for wellbeing comprising the social, economic and environmental dimensions.²⁰

The Sustainable Development Report 2020 (SDR2020), presents and aggregates data on country performance towards the SDGs. It complements efforts of national statistical offices and international organizations to collect data on and standardize SDG indicators. Sources include the United Nations, the World Bank, research institutions and NGOs. The 2020 SDG index, a key feature of the report, ranks the Netherlands 9th out of 166 surveyed nations in terms of performance towards the SDGs.²¹

Annex 2 – COVID-19 Response of the Company

In early March 2020 the Netherlands went into, as the government described, “Intelligent Lockdown”. Van Wijhe Verf’s first response was to ensure that all employees could continue to work in a safe way. The company provided the necessary IT infrastructure, set up a service desk and required that everyone that could work from home do so.

The company’s production facilities and labs stayed open and precautions were put in place to ensure worker safety. On the financial side, the company made provisions to manage any adverse impact on the business. Fortunately, sales in the Netherlands continued to be strong, as confined to their residence and with time on their hands, many Dutch families started home improvement and decorative projects.

The company instituted Corona meetings with the Management Team to keep all employees abreast of the situation. To further uplift their spirits, the company sent to each employee family two chocolate bars from fellow B Corp Tony Chocolonely with a personalized wrapper ‘je bent een kanjer’, translated to ‘You are awesome’.

Annex 3 – Sources of Data

Indicators		Tracked	Source
A.1.1	Revenue	Yes	Periodic financial report
A.1.2	Value added	Yes	Periodic financial report
A.1.3	Net value added	Yes	Periodic financial report
A.2.1	Taxes and other payments to the Government	No	ERP-system/ financial administration
A.3.1	Green investment	No	Capex-overview
A.3.2	Community investment	No	ERP-system/ financial administration
A.3.3	Total expenditures on research and development	No	periodic financial report and salary administration
A.4.1	Percentage of local procurement	No	Procurement file
B.1.1	Water recycling and reuse	No	NA
B.1.2	Water use efficiency	No	Report of water supply company
B.1.3	Water stress	No	Report of water supply company
B.2.1	Reduction of waste generation	Yes	Milgro
B.2.2	Waste reused, re-manufactured and recycled	Yes	Milgro
B.2.3	Hazardous waste	Yes	Milgro
B.3.1	Greenhouse gas emissions (scope 1)	Yes	QHSE internal reporting
B.3.2	Greenhouse gas emissions (scope 2)	Yes	QHSE internal reporting
B.4.1	Ozone-depleting substances and chemicals	No	NA
B.5.1	Renewable energy	No	Report of energy company
B.5.2	Energy efficiency	No	QHSE internal recording
C.1.1	Proportion of women in managerial positions	Yes	HR IT System/ Unit4

C.2.1	Average hours of training per year per employee	No	NA
C.2.2	Expenditure on employee training per year per employee	Yes	Finance IT systeem/ Diamant
C.2.3	Employee wages and benefits as a proportion of revenue, with breakdown by employment type and gender	Yes	Management information bookle
C.3.1	Expenditures on employee health and safety as a proportion of revenue	No	NA
C.3.2	Frequency/incident rates of occupational injuries	No	QHSE/HR IT system - Verzuimsignaal
C.4.1	Percentage of employees covered by collective agreements	Yes	Unit4
D.1.1	Number of board meetings and attendance rate	No	Meeting Calendar
D.1.2	Number and percentage of female board members	No	CEO
D.1.3	Board members by age range	No	HR Department
D.1.4	Number of meetings of audit committee and attendance rate	No	NA
D.1.5	Compensation: total compensation per board member (both executive and non-executive directors)	No	NA
D.2.1	Amount of fines paid or payable due to settlements	No	NA
D.2.2	Average number of hours of training on anti-corruption issues, per year per employee	No	NA

NOTES AND REFERENCES

¹Sustainable Development Report 2020 – The Sustainable Development Goals and Covid-19, Cambridge University Press.

²Based on UNCTAD Guidance on Core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals.

³UNCTAD; UN environment, May 2019 Methodology for SDG indicator 12.6.1.

⁴The Polaris Impact Assessment (PIA) is a customised version of B Lab's B Impact Assessment (BIA) developed by B Lab and FBN specifically for family businesses.

⁵CISL (2015, July; updated 2017, Nov). Rewiring the Economy: Ten tasks, ten years. Cambridge, UK.

⁶Background information on Royal Van Wijhe Verf is available at www.vanwijheverf.nl/ and <https://m.ralstoncolour.com/index.php/en/about-ralston/ralston-news/royal-van-wijhe-verf>.

⁷[Milgro](#).

⁸[VWF](#).

⁹[European Coatings](#).

¹⁰[Information on B Lab](#).

¹¹[B Corp for business](#).

¹²[Ralston](#).

¹³UNCTAD Guidance on Core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals.

¹⁴The FBSI provides a suggested mapping of the SDGs to a company's products, services and operations. The mapping is by no means exhaustive and companies may identify additional or alternate SDGs that are more relevant to the enterprise.

¹⁵Information on [Groene Groeiers](#).

¹⁶Article on [Madaster](#).

¹⁷[SDG Watch Europe](#) The Netherlands.

¹⁸Netherlands 2nd SDG report, June 2018.

¹⁹[The SDG Netherlands Foundation.](#)

²⁰[Monitor of Well-Being and SDGs](#), CBS 2019

²¹[Sustainable Development Report 2020](#) – The Sustainable Development Goals and Covid-19, Cambridge University Press.





Family Business for Sustainable Development