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# EUSL ESCR FRAMEWORK

*FOR LARGE CORPORATIONS AND PORTAL COMPANIES*

CREATED BY

EUSL AB

*Care to Change the World*



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# EUSL ECSR Framework

## Introduction and Background

The European Corporate Social Responsibility (ECSR) Group is the large-corporate volume membership division of EUSL. Its foundational premise is that meaningful scale in social equity cannot be achieved through retail acquisition of individual SMEs alone; rather, it requires structured engagement with a limited number of **Portal Companies** whose supplier, distributor, franchise, and affiliate networks can be mobilized under a common social-responsibility standard and a unified membership proposition.

ECSR's origin lies in EUSL's shift from traditional, philanthropy-oriented CSR toward a market-integrated membership model in which corporate participation is expressed through contractual onboarding of ecosystem partners, the diffusion of EUSL practices across tiers of the value chain, and transparent impact disclosure. The Group operationalizes this approach by negotiating framework agreements with multinational corporations and large European groups, under which the Portal Company endorses and promotes EUSL membership to its suppliers and partners as a condition or strong recommendation within responsible-sourcing, preferred-supplier, or partnership programs.

The strategic relevance of the ECSR Group is threefold. First, it accelerates volume: a single Portal Company can translate into hundreds or thousands of downstream memberships when structured with clear eligibility, pricing, and onboarding protocols. Second, it improves quality and comparability of non-financial information for corporate groups and their partners by aligning membership support with recognized reporting frameworks such as the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), enabling coherent group-level disclosures and supplier-level data capture. Third, it enhances legitimacy and risk management by embedding due-diligence expectations consistent with the OECD Guidelines for Multinational Enterprises and the UN Global Compact Ten Principles, thereby reinforcing ethical conduct, human rights, labour, environment, and anti-corruption commitments within extended supply chains.

[https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting\\_en](https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en)

<https://www.efrag.org/en/sustainability-reporting>

<https://www.oecd.org/en/about/news/press-releases/2023/06/updated-guidelines-lift-ambition-on-responsible-business-conduct.html>

<https://unglobalcompact.org/what-is-gc/mission/principles?embed=1>

Historically, the ECSR Group was designed to prioritize quality over quantity: one to two Portal Company engagements per year, each engineered for depth—clear adoption pathways, standardized onboarding kits for suppliers, integrated training, and measurable community activation via other EUSL divisions (notably SCC for outside-hours inclusion and Impact for program governance and delivery). This calibrated pace preserves negotiating leverage, ensures delivery capacity, and maintains the integrity of the member experience across jurisdictions.

Functionally, ECSR serves as the front door for corporates into the EUSL ecosystem. Benefits to Portal Companies include an authoritative membership architecture for their networks; harmonized policy toolkits and training; structured channels for community activation and sponsorship (e.g., SCC micro-sponsorships and WOSL pathways); and alignment of internal and supplier reporting to CSRD/ESRS. Benefits to downstream entities include access to EUSL's support services, standardized

compliance and impact templates, and reputational differentiation through association with the Portal Company's responsible-business program.

ECSR's operating philosophy is strictly standards-based, transparent, and scalable. It positions corporate membership not as a marketing add-on but as a binding, measurable commitment that diffuses across value chains and becomes verifiable through recognized disclosures and independent oversight—thereby advancing EUSL's overarching mission to embed social equity within the day-to-day operations of European business.

## Mandate and Scope

The European Corporate Social Responsibility (ECSR) Group is mandated to **design, negotiate, and govern structured membership frameworks for large corporate actors and their extended ecosystems**. Its scope encompasses the engagement of multinational corporations, European conglomerates, and sectoral leaders—designated as **Portal Companies**—to institutionalize EUSL membership across their supplier, distributor, and affiliate networks.

### 1. Formal Mandate

The ECSR Group's mandate is defined by the following core functions:

- **Portal Company Engagement:** To identify, prioritize, and secure strategic agreements with corporations whose value chains present high leverage for cascading EUSL membership and social responsibility standards.
- **Network Activation:** To operationalize membership diffusion across supplier and partner ecosystems through standardized onboarding kits, contractual clauses, and incentive structures embedded in responsible sourcing and partnership programs.
- **Compliance and Alignment:** To ensure that all corporate engagements adhere to recognized international frameworks, including the Corporate Sustainability Reporting Directive (CSRD), [European Sustainability Reporting Standards \(ESRS\)](#), the [OECD Guidelines for Multinational Enterprises](#), and the [UN Global Compact Ten Principles](#).
- **Impact Integration:** To link corporate membership frameworks with EUSL's operational divisions—**Impact** for program governance and delivery, **SCC** for community activation, and **Group** for entrepreneurial enablement—ensuring that corporate commitments translate into measurable social outcomes.

### 2. Operational Boundaries

The ECSR Group does not engage in retail membership acquisition or direct delivery of community programs; these functions remain within other EUSL divisions. Instead, ECSR acts as a **strategic multiplier**, focusing on high-value corporate relationships and the design of scalable membership architectures. Its role is to **negotiate, codify, and monitor** corporate commitments, while delegating programmatic execution to specialized divisions under a unified governance framework.

### 3. Strategic Positioning

The Group's scope is explicitly European in its initial phase, leveraging the regulatory momentum of CSRD and ESRS to position EUSL membership as a **compliance-aligned, value-adding instrument** for corporate sustainability strategies. Over time, the model is designed for replication in other regions under the Creativa global framework, ensuring interoperability with international standards and regional legal requirements.

## Organizational Structure

The ECSR Group is constituted as a Swedish limited liability company (Aktiebolag) under the EUSL corporate structure, hereafter “ECSR AB.” This legal form ensures compliance with the [Swedish Companies Act \(Aktiebolagslagen 2005:551\)](#), which prescribes governance organs, shareholder rights, and fiduciary duties of directors. The Act provides the statutory foundation for ECSR AB’s general meeting, board of directors, and managing director, including provisions on decision-making, capital maintenance, and disclosure obligations.

### 1. Governance Organs

- **General Meeting of Shareholders:** The highest decision-making authority, empowered to appoint and dismiss directors, approve annual accounts, and decide on profit allocation.
- **Board of Directors:** Responsible for strategic oversight, risk governance, and compliance assurance, operating under a formal charter aligned with [ISO 37000: Governance of Organizations](#).
- **Managing Director:** Accountable for day-to-day operations, reporting to the Board, and ensuring execution of strategic objectives within the approved mandate.

### 2. Internal Units and Functional Roles

The ECSR Group’s operational architecture comprises the following units:

- **Portal Company Engagement Office:** Leads identification, negotiation, and contracting with multinational corporations and large European groups. This unit develops framework agreements, onboarding protocols, and compliance clauses for cascading membership obligations across value chains.
- **Network Activation and Onboarding Unit:** Designs and deploys standardized onboarding kits for suppliers and affiliates, including digital registration workflows, compliance templates, and training modules. This unit ensures interoperability with EUSL’s digital backbone via **EUSL Fusion**.
- **Compliance and Reporting Unit:** Oversees adherence to regulatory and voluntary frameworks, including CSRD, [ESRS](#), and the [OECD Guidelines for Multinational Enterprises](#). It also manages data collection for consolidated non-financial reporting and impact disclosures.
- **Strategic Partnerships and Integration Office:** Coordinates cross-division interfaces with **Impact** (program governance and delivery), **SCC** (community activation), and **Group** (entrepreneurial enablement). This unit ensures that corporate commitments translate into measurable social outcomes and visible community engagement.

### 3. Digital and Data Governance

ECSR’s systems are integrated with EUSL’s digital backbone through **EUSL Fusion**, ensuring compliance with GDPR and alignment with ISO/IEC 27001 for information security. Service delivery follows [ITIL 4](#) and [ISO/IEC 20000-1](#) for IT service management, while enterprise architecture adheres to [TOGAF](#) to ensure interoperability across divisions.

### 4. Assurance and Oversight

Internal control and risk management follow the [IIA Three Lines Model](#):

- **First Line:** Operational units own risks and implement controls within their domains.



- **Second Line:** Compliance and reporting functions provide oversight and policy guidance.
- **Third Line:** Internal audit (at EUSL group level) delivers independent assurance to the ECSR Board.

## Strategic Objectives

The ECSR Group's strategic objectives are designed to institutionalize a scalable, standards-based model for corporate-driven membership growth, ensuring alignment with European regulatory frameworks and global responsible-business norms. These objectives are anchored in EUSL's overarching mission to embed social equity within business ecosystems through structured, measurable, and replicable mechanisms.

### 1. Secure High-Leverage Portal Company Engagements

To identify and formalize strategic agreements with multinational corporations and European conglomerates capable of cascading EUSL membership across extensive supplier and partner networks. Each engagement is structured to maximize network effects while preserving compliance integrity and reputational safeguards.

### 2. Institutionalize Membership as a Compliance-Aligned Instrument

To position EUSL membership as a recognized component of corporate sustainability strategies, aligned with the Corporate Sustainability Reporting Directive (CSRD) and [European Sustainability Reporting Standards \(ESRS\)](#). This includes embedding membership obligations into supplier codes of conduct, responsible sourcing frameworks, and ESG reporting systems.

### 3. Develop Standardized Onboarding and Assurance Frameworks

To create uniform onboarding kits, contractual templates, and compliance protocols for suppliers and affiliates, ensuring interoperability with EUSL's digital backbone and adherence to [OECD Guidelines for Multinational Enterprises](#) and the [UN Global Compact Ten Principles](#).

### 4. Integrate Corporate Commitments with Community Activation

To ensure that corporate membership translates into tangible social outcomes by linking Portal Company programs with **Impact Division** (project governance and delivery) and **SCC** (community engagement and inclusion activities). This integration guarantees that corporate contributions are visible, measurable, and aligned with EUSL's social equity objectives.

### 5. Establish a Robust Monitoring, Evaluation, and Learning (MEL) System

To implement a MEL framework that captures both quantitative and qualitative indicators of network activation, compliance performance, and social impact, referencing the [Impact Management Platform](#) and Global Reporting Initiative (GRI) Standards.

### 6. Scale Responsibly and Sustainably

To maintain a deliberate pace of one to two Portal Company engagements per year, ensuring that each agreement is fully operationalized, monitored, and integrated before pursuing additional partnerships. This approach prioritizes quality, compliance, and reputational integrity over rapid, uncontrolled expansion.

## Operational Modules and Functions

The ECSR Group operates through specialized modules designed to deliver its mandate efficiently while ensuring compliance, interoperability, and measurable outcomes.



## 1. Portal Company Engagement Office

### Purpose:

To identify, negotiate, and formalize strategic agreements with high-leverage corporations.

### Core Functions:

- Conduct market analysis to prioritize sectors and companies with significant supplier networks.
- Develop and negotiate framework agreements embedding EUSL membership obligations into supplier engagement models.
- Coordinate legal review and risk assessments referencing [OECD Guidelines](#).

## 2. Network Activation and Onboarding Unit

### Purpose:

To operationalize membership diffusion across supplier and partner ecosystems.

### Core Functions:

- Design standardized onboarding kits, including digital registration workflows, compliance templates, and training modules.
- Manage supplier engagement campaigns in collaboration with Portal Companies.
- Ensure interoperability with EUSL's digital backbone via **EUSL Fusion**, applying GDPR and ISO/IEC 27001 standards.

## 3. Compliance and Reporting Unit

### Purpose:

To ensure adherence to regulatory and voluntary frameworks and manage consolidated reporting.

### Core Functions:

- Align membership obligations with CSRD and [ESRS](#) requirements.
- Collect and validate data for non-financial disclosures and impact reporting under GRI Standards.
- Monitor compliance performance across supplier networks and escalate non-conformance.

## 4. Strategic Partnerships and Integration Office

### Purpose:

To coordinate cross-division interfaces and ensure corporate commitments translate into measurable social outcomes.

### Core Functions:

- Align Portal Company programs with **Impact Division** for project governance and delivery.
- Integrate corporate sponsorship and volunteer programs with **SCC** for community activation.
- Facilitate joint initiatives with the **Group Division** for entrepreneurial enablement and innovation.

## Chapter 6: Governance and Oversight

The governance framework of the ECSR Group mirrors the standardized model applied across EUSL divisions, ensuring transparency, accountability, and compliance with statutory and international standards. As a Swedish limited liability company (Aktiebolag), ECSR AB operates under the [Swedish Companies Act \(Aktiebolagslagen 2005:551\)](#), which prescribes the legal structure for corporate governance, shareholder rights, and fiduciary duties.

### 1. Board of Directors

The Board of Directors is the supreme governing body, responsible for strategic oversight, risk governance, and compliance assurance. Its composition adheres to principles of independence, competence, and diversity, as recommended by [ISO 37000: Governance of Organizations](#). The Board's responsibilities include:

- Approving strategic plans, budgets, and major corporate engagement agreements.
- Overseeing risk management and compliance with CSRD/ESRS obligations.
- Ensuring adherence to ethical standards and responsible business conduct frameworks.

### 2. Internal Control and Risk Management

ECSR applies the [IIA Three Lines Model](#):

- **First Line:** Operational units (Portal Engagement, Network Activation) own risks and implement controls.
- **Second Line:** Compliance and Reporting Unit provides oversight and policy guidance.
- **Third Line:** Internal audit (at EUSL group level) delivers independent assurance to the Board.

Risk management processes align with ISO 31000: Risk Management Guidelines, ensuring systematic identification, assessment, and mitigation of risks across strategic, operational, and reputational dimensions.

### 3. Compliance and Ethics

The ECSR Group enforces a compliance framework referencing [OECD Guidelines for Multinational Enterprises](#), [UN Global Compact Ten Principles](#), and ISO 37301: Compliance Management Systems. Ethical conduct is codified in an internal Code of Ethics, covering anti-corruption, human rights, and environmental stewardship.

## Integration with the EUSL Ecosystem

The ECSR Group is fully integrated into the EUSL governance and operational architecture, functioning as the **corporate gateway** to the EUSL ecosystem. Its integration model ensures that corporate commitments translate into measurable social outcomes through structured collaboration with other divisions and Creativa Center entities.

### 1. Interfaces with Other Divisions

- **Impact Division:** Provides governance and delivery for large-scale programs financed or co-branded by Portal Companies, ensuring that corporate commitments are executed under standardized project management frameworks ([ISO 21502](#), [PRINCE2](#)).





- **Social Constitutional Chamber (SCC):** Converts corporate sponsorship into visible community engagement through micro-sponsorship models (“This coffee round is sponsored by Company X”) and inclusion activities outside formal office hours.
- **Group Division:** Offers entrepreneurial enablement and innovation platforms (e.g., Social Green House, Social Impact House) for corporate-backed initiatives, fostering local economic development.

## 2. Digital and Data Interoperability

ECSR’s systems are integrated with EUSL’s digital backbone via **EUSL Fusion**, ensuring GDPR compliance (EUR-Lex GDPR Text) and alignment with ISO/IEC 27001 for information security. Service management follows [ITIL 4](#) and [ISO/IEC 20000-1](#), while enterprise architecture adheres to [TOGAF](#).

## 3. Reporting and Impact Measurement

ECSR contributes to EUSL’s consolidated non-financial reporting under the Global Reporting Initiative (GRI) and [ESRS](#). Impact measurement aligns with the [Impact Management Platform](#), ensuring comparability and decision-usefulness across divisions.

## 4. Strategic Endgame Alignment

ECSR’s role extends beyond membership acquisition to **structural transformation of corporate responsibility**. By embedding EUSL membership into supplier engagement frameworks, ECSR creates a **networked compliance and impact model** that scales social equity objectives across entire value chains, reinforcing EUSL’s long-term vision under the **Agenda for Social Equity 2074**.

# Revenue and Sustainability Model

The ECSR Group operates a deliberately simple, high-leverage revenue architecture that monetizes corporate network effects while maintaining low delivery costs per country. The model relies on three pillars: recurring subscription income from downstream members acquired via Portal Companies; a transparent, volume-based referral commission (the “Portal Revenue Share”) payable to the originating Portal; and a lean operating footprint (three FTEs per country), which ensures rapid breakeven and high operating margins. Regulatory alignment is maintained through applicable EU reporting and competition frameworks and recognized international standards for responsible business conduct and transparency. CSRD; [ESRS/EFrag](#); [OECD Guidelines for Multinational Enterprises \(2023 update\)](#); [UN Global Compact – Ten Principles](#).

## 1. Recurring revenue and breakeven logic

Downstream memberships generated through a Portal Company are billed on a subscription basis. The current internal planning anchor is €280 per member per month (i.e., €3,360 per member per year). Operational breakeven is designed at approximately 20 members per employee, such that a three-person country cell reaches cash neutrality at ~60 members; the managerial target is 80 members to provide contingency and to co-finance integration with other divisions. This structure explicitly recognizes that the downstream member base funds the ECSR footprint, with the Portal Revenue Share treated as a controllable, performance-indexed cost of distribution. Revenue recognition over time and any consideration payable to customers follow applicable accounting standards (e.g., IFRS 15) in local reporting environments that adopt IFRS. [IFRS 15 overview](#).

## 2. Portal Revenue Share (volume-based referral commission)

To align incentives and recognize the Portal's role in generating **1,000+** members, ECSR proposes a **volume-tiered referral commission** (the "Portal Revenue Share") calculated as a percentage of **net subscription billings actually collected** from referred members and paid **only while those members remain active**. The schedule below is a policy proposal to be adapted per sector and competition-law assessment:

- **Tier A (1–100 active referred members):** 5% of net billings
- **Tier B (101–500):** 7.5%
- **Tier C (501–1,000):** 10%
- **Tier D (1,001–5,000):** 12%
- **Tier E (>5,000):** by negotiation within a capped range

The Portal Revenue Share is performance-indexed (pro-rata by month of activity), includes **claw-back** on churn within an initial eligibility window (e.g., 90 days), and is settled **quarterly in arrears** against an attested activity and collections report. The mechanism is disclosed in the Portal agreement and, where material, in CSRD/ESRS reporting as part of business-model and value-chain disclosures. CSRD; [ESRS/EFrag](#).

## 3. Illustrative economics

For illustration, a Portal that yields 1,000 active downstream members produces €3.36 million in annual gross subscription revenue ( $1,000 \times €3,360$ ). At a 10% Portal Revenue Share (Tier C), €336,000 would be distributed to the Portal, leaving €3.024 million before country OPEX and group overheads. With a three-FTE country cell already breaking even at ~60 members and targeted at 80, the residual contribution scales non-linearly as the referred base grows. This structure is intentionally designed as a high-margin engine; part of the surplus is reinvested in Integration (Impact Division delivery and SCC community activation) to convert corporate volume into visible social outcomes.

## 4. Legal and compliance architecture

The revenue-share scheme is structured as a vertical agreement between undertakings at different levels of the commercial chain and is designed to comply with the EU Vertical Block Exemption Regulation (VBER) 2022/720 and the Guidelines on Vertical Restraints (2022), including the prohibition of hardcore restrictions such as resale-price maintenance and the need to stay within applicable market-share thresholds for safe-harbour treatment (or otherwise undergo individual assessment). Exclusivity, parity, or pass-on obligations—if any—are tailored to remain within VBER parameters. [VBER \(EU\) 2022/720](#); [Vertical Guidelines 2022/C 248/01](#).

ECSR further embeds responsible-business and anti-corruption expectations from the OECD Guidelines (2023) and the UN Global Compact into the Portal contract as baseline eligibility criteria and ongoing conduct covenants, ensuring the revenue model does not compromise ethical standards in pursuit of volume. [OECD Guidelines 2023](#); [UNGC Ten Principles](#).

## 5. Data, attribution, and transparency

Attribution of referred members to a Portal uses data-minimizing identifiers and audit logs within EUSL Fusion, applying GDPR principles of purpose limitation, lawful basis (contract or legitimate interests), and storage limitation; insight sharing with the Portal is restricted to aggregated, non-personal

performance reports unless a separate lawful basis exists. Public communications about the Portal relationship, if made, follow standard disclosures in corporate communications, and any marketing acknowledgements comply with applicable transparency norms. GDPR text (EUR-Lex).

## 6. Contractual safeguards (summary)

To preserve sustainability and auditability at scale, Portal agreements include: (i) eligibility and attribution rules (what qualifies as a referred member; attribution window; double-count prevention); (ii) activity-linked payout (revenue-share only while the member is active and paying); (iii) claw-back for early churn or fraud; (iv) tier recalculation mechanisms (up- and down-tiering per quarter based on active counts); (v) competition-law compliance (no RPM; no hard-core restraints; any exclusivity assessed under VBER and market-share thresholds); and (vi) audit rights and termination for breach of responsible-business undertakings. [VBER 2022/720](#); [Vertical Guidelines 2022](#); [OECD Guidelines 2023](#).

## 7. Cost discipline and reinvestment

Because each country unit is capped at three FTEs, fixed costs remain structurally low. The break-even calculus ( $\approx 20$  members per FTE) is intentionally conservative to absorb timing differences in collections and potential referral-fee seasonality. Surpluses after the Portal Revenue Share and country OPEX are allocated to: (a) ECSR productization (onboarding kits, compliance tooling, supplier training); (b) Impact Division delivery for corporate programs; (c) SCC activation for “outside formal hours” inclusion pathways; and (d) group reserves to support expansion to additional EU markets. Where material, these allocations are disclosed under CSRD/ESRS, including the description of the business model, key performance indicators, and relationships with business partners. CSRD; [ESRS/EFrag](#).

# Strategic Endgame or Vision

The strategic vision of the ECSR Group is to institutionalize a networked model of corporate responsibility that transforms EUSL membership from an isolated organizational choice into a systemic requirement embedded across value chains. This vision positions ECSR as the architect of scale within the EUSL ecosystem, leveraging the influence of a limited number of high-leverage corporations to achieve exponential membership growth and measurable social impact.

## 1. From Corporate Engagement to Ecosystem Transformation

The ECSR Group’s endgame is to normalize EUSL membership as a **de facto standard for responsible business conduct** within European supply chains. By embedding membership obligations into supplier codes of conduct, procurement frameworks, and partnership agreements, ECSR ensures that social equity principles cascade through multiple tiers of the value chain, creating a **self-reinforcing compliance and impact ecosystem**.

## 2. A Scalable, High-Margin Revenue Engine

ECSR is designed as a **structural growth driver** for EUSL. Each Portal Company engagement has the potential to generate **1,000+ downstream memberships**, producing recurring revenue streams that far exceed the marginal cost of acquisition. With a lean operating model (three FTEs per country) and a break-even threshold of approximately 60–80 members, the division becomes a **high-margin engine** capable of financing its own expansion and contributing surplus resources to other EUSL divisions. This financial architecture underpins EUSL’s long-term sustainability and independence from grant-based funding.

## 3. Shared Value Through Incentivized Partnerships



The Portal Revenue Share mechanism institutionalizes **aligned incentives** between EUSL and its corporate partners. By offering a transparent, volume-based commission structure, ECSR ensures that Portal Companies are not only reputationally rewarded but also financially incentivized to champion EUSL membership across their networks. This approach transforms CSR from a cost center into a **value-generating partnership model**, reinforcing corporate commitment and accelerating adoption.

#### 4. Integration with Strategic Social Outcomes

ECSR's role extends beyond revenue generation to **impact orchestration**. Corporate-driven membership growth is directly linked to community activation through the **Social Constitutional Chamber (SCC)** and large-scale program delivery via the **Impact Division**, including pathways to the **WOSL Games**. This integration guarantees that corporate commitments translate into **visible, measurable social benefits**, strengthening both legitimacy and stakeholder trust.

#### 5. Alignment with Global Standards and Agenda 2074

The ECSR Group's trajectory aligns with the **Agenda for Social Equity 2074**, positioning EUSL as a **compliance-aligned, impact-driven institution** within the evolving European regulatory landscape. By harmonizing its frameworks with CSRD, [ESRS](#), and global instruments such as the [OECD Guidelines for Multinational Enterprises](#) and the [UN Global Compact Ten Principles](#), ECSR ensures that its model is **future-proof, auditable, and globally interoperable**.

#### 6. The Endgame: A European Standard for Social Responsibility

The ultimate ambition is to establish EUSL membership—delivered through the ECSR Group—as a **recognized European standard for corporate social responsibility**, comparable in influence to ISO certifications or eco-labeling schemes. This standardization will enable procurement teams, investors, and regulators to treat EUSL membership as a **signal of compliance and social performance**, embedding it into procurement criteria, ESG ratings, and sustainability-linked financing instruments.

## References and Source Frameworks

### Legal and Governance Frameworks

Swedish Companies Act (Aktiebolagslagen 2005:551):

[https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/aktiebolagslag-2005551\\_sfs-2005-551/](https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/aktiebolagslag-2005551_sfs-2005-551/)

ISO 37000 — Governance of Organizations:

[https://committee.iso.org/ISO\\_37000\\_Governance](https://committee.iso.org/ISO_37000_Governance)

IIA Three Lines Model:

<https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

ISO 31000 — Risk Management Guidelines:

<https://www.iso.org/iso-31000-risk-management.html>

### Corporate Responsibility and Compliance

Corporate Sustainability Reporting Directive (CSRD):

[https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting\\_en](https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en)

European Sustainability Reporting Standards (ESRS):

<https://www.efrag.org/en/sustainability-reporting>

OECD Guidelines for Multinational Enterprises (2023 Update):

<https://www.oecd.org/en/about/news/press-releases/2023/06/updated-guidelines-lift-ambition-on->



responsible-business-conduct.html

UN Global Compact — Ten Principles:

<https://unglobalcompact.org/what-is-gc/mission/principles?embed=1>

ISO 37301 — Compliance Management Systems:

<https://www.iso.org/standard/75080.html>

### **Digital and Data Governance**

GDPR (General Data Protection Regulation):

<https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32016R0679>

ISO/IEC 27001 — Information Security Management:

<https://www.iso.org/isoiec-27001-information-security.html>

ITIL 4 — Service Management:

<https://www.axelos.com/certifications/itil-service-management/itil-4-foundation>

ISO/IEC 20000-1 — Service Management Systems:

<https://www.iso.org/publication/PUB200200.html>

TOGAF — Enterprise Architecture:

<https://www.opengroup.org/togaf/new-version>

### **Revenue Model and Competition Law**

IFRS 15 — Revenue from Contracts with Customers:

<https://www.ifrs.org/content/dam/ifrs/publications/pdf-standards/english/2021/issued/part-a/ifrs-15-revenue-from-contracts-with-customers.pdf?bypass=on>

EU Vertical Block Exemption Regulation (VBER) 2022/720:

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32022R0720>

Guidelines on Vertical Restraints (2022/C 248/01):

[https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=oj:JOC\\_2022\\_248\\_R\\_0001](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=oj:JOC_2022_248_R_0001)

### **Impact Measurement and Reporting**

Global Reporting Initiative (GRI) Standards:

<https://www.globalreporting.org/standards/>

Impact Management Platform:

<https://impactmanagementplatform.org/>