

Final Evaluation of 'Omzet met Impact' Programme

Final Report

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Abbreviations

CtC	Clothes the Circle
CRB	Centre for Responsible Business (Indian organization)
CSR	Corporate Social Responsibility
DCTV	Dutch Circular Textile Valley
DGGF TA	Dutch Good Growth Fund Technical Assistance
EMDEs	Emerging and Developing Countries
FCC	Futureproof Coffee Collective
FPO	Farmer Producers Organisation
GVK	<i>Grameen Vikas Kendra</i>
IMH	<i>Directie Internationale Marktordening en Handelspolitiek</i> (Department of International Market Regulation and Trade Policy) of the Ministry of Foreign Affairs of the Netherlands
IRBC	International Responsible Business conduct
MVO	<i>Maatschappelijk Verantwoord Ondernemen</i> (Responsible Business Conduct)
MVO NL	MVO Nederland
OECD/DAC	Organisation for Economic Co-operation and Development/ Development Assistance Committee
OHS	Occupational Health and Safety
Oml	Omzet met Impact (“Business with Impact”)
PSD	Private Sector Development
RBC	Responsible Business Conduct
RVO	<i>Rijksdienst voor Ondernemend Nederland</i> (Netherlands Enterprise Agency)
SDGs	Sustainable Development Goals
SIB scan	Sustainable and Inclusive Business scan
SMEs	Small and Medium Sized Enterprises
SROI	Social Return on Investment
TCA	True Cost Accounting
TERI	The Energy and Resource Institute (Indian organization)
ToC	Theory of Change
ToR	Terms of Reference
UNGPs	United Nations Guiding Principles

Executive Summary

The Oml programme

The aim of the Oml programme is to stimulate sustainable trade and investment between the Netherlands and emerging and developing countries (EMDEs). As formulated in the programme proposal (MVO NL 2016:18), the “aim of the 'Business with Impact' programme is to:

1. Identify RBC risks in the international chains of companies.
2. Remedying these RBC risks.
3. Identifying untapped sustainable business opportunities in EMDEs.
4. Helping companies to convert these sustainable business opportunities into trade and investments that contribute to ecology, living and working conditions.”

Initially the programme was aimed to be implemented between 2017 and 2020. Corona caused some delay of the programme and project activities and affected the results. In some cases, it required replacement of particular activities by others – often involving a shift from physical to online activities. Due to Corona/Covid 19 a budget neutral extension of the programme was granted. The Oml programme of MVO Nederland (MVO NL) is made up of three pillars: (1) Projects, (2) Tools and (3) Enabling environment. *Pillar 1* consists of activities focused on the direct sphere of influence of companies, including identification of RBC risks and responsible business opportunities, matchmaking, project development and implementation, as well as upscaling and evaluation. Examples of tools developed in *Pillar 2* are the RBC Risk Check, Tannery of the Future and the True Cost Accounting (TCA) tools. *Pillar 3* comprises the promotion of RBC tools, capacity development, support to sector organisations (via IRBC covenants) and upscaling of RBC activities to the European level. The activities of the programme are expected to contribute to more sustainable trade between SMEs based in the Netherlands and companies based in EMDEs, and to more sustainable investment in those countries.

Implicitly, the programme’s Theory of Change identified results at three levels (see Annex 1):

- **Output:** i.e. results within the programme’s sphere of *direct control*;
- **Outcome:** i.e. results within the programme’s sphere of *direct influence*; and
- **Impact:** i.e. the ultimate results aimed at: the results to which the programme’s outcomes may have contributed, or the results within the programme’s sphere of *indirect influence*.

Key assumptions underlying the causal links in the results chain as formulated by MVO NL are:

1. The programme successfully markets and finances its projects.
2. Companies are willing to collaborate.
3. The projects result in (new) business models.
4. Companies will scale up/replicate if commercial success has been demonstrated.
5. More knowledge about IRBC leads to more sustainable trade and investment.
6. IRBC Tools are useful for companies to identify risks and opportunities in value chains.

With this evaluation, the Department of International Trade Policy and Economic Governance (IMH) of the Ministry of Foreign Affairs wishes to learn from the experience with the Oml programme introduced in 2017 and to assess its strengths and weaknesses, as well as effects for beneficiary companies and other effects in both the Netherlands and abroad. The evaluation will assess *whether* the Oml programme made a difference and if so, *how, why* and *for whom* has it made a difference. It will furthermore assess the sustainability, relevance, additionality, and leverage of the programme.

The in-depth analysis will be made for a selection of activities of the three programme pillars (projects, tools, enabling environment).

This evaluation aims to answer two main research questions), asking to what extent the Oml programme contributed to: *i) Dutch SMEs creating responsible business (in line with the OECD guidelines) in the selected EMDEs, and to sustainable trade and investment between Dutch companies and EMDEs?; and ii) Dutch companies, SMEs in particular, carrying out due diligence in accordance with the OECD Guidelines and UNGPs?* In addition, they formulate the following three general sub-questions:

1. Have the activities described in the proposal of the programme been carried out?
2. Have the goals and targets described in the proposal been reached?
3. Were the assumptions and trajectories described in the final version of the ToC proven to be correct?

Also several sub-questions for each of the three pillars of the programme – i.e., projects, enabling environment and tools – are defined.

Methodology

The analysis is based on a review of relevant programme and project documentation, relevant and available statistical information, and semi-structured interviews with, among others, staff of MVO Nederland, RVO and the Ministry of Foreign Affairs and key stakeholders of the selected projects, tools and activities related to the enabling environment.

The purposive selection of case study projects is as follows:

- India: [Clothes the Circle](#) / UPSET (1), which was set up in 2017 and is now in an upscaling phase; [INDUS Forum](#) (2), the Indian-Dutch Sustainability Forum; and [Biomass India](#) (3), for which matchmaking was facilitated by the INDUS Forum;
- Ethiopia: [Green Tanning Initiative](#) (5), which was initiated in 2017 and focuses on creating a more environmentally and socially sustainable leather industry in Ethiopia;
- Selected African countries: [Software made in Africa](#) (9), started in late 2019 and focused on adhering to ethical principles in the outsourcing of software services to Dutch-African companies; and
- Colombia (plus Peru and Uganda): TCA in Coffee ([Future proof coffee collective](#)) (10) and Exploration TCA-tool (11), which aim at measuring the true cost of coffee production, and investing in improvements to lower the true cost of coffee.

The selection of these projects is at least indicative – but also likely to be representative – for the complete set of Oml projects.

Next to the project case-studies, we selected a number of activities conducted under Pillar 2 and 3 of the programme (i.e., enabling environment and RBC tools):

Research methodology:

- Mixed-methods analysis, applying mainly qualitative techniques
- Case studies of Oml projects in selected countries (mainly Colombia, India, Uganda and Ethiopia)
- Case studies of selected Pillar 2 and Pillar 3 activities
- Review of available documentation and statistical information
- Semi-structured interviews with key stakeholders

- CSR Risk Check Tool, aimed at companies that are importing from or have production facilities in foreign countries. The CSR Risk Check tool is a (short) check to find out which international CSR risks firms' business activities are exposed to and what they can do to manage them.
- TCA, the True Cost Accounting tool that aims to reveal and reduce the true price of products using a true cost accounting methodology.
- Seminars/workshops to promote these tools.
- Seminars/workshops in the textiles sector (related to the textiles covenant).
- Upscaling of RBC activities to the European level.

The ToR of this evaluation requests the selection of the CSR Risk Check tool and activities to upscale of RBC to the European level. The TCA tool was selected, because it was developed in the context of the case study project TCA in Coffee. The selection furthermore covers seminars/workshops to promote the Risk Check, TCA tools and Tannery of the Future Tool. Finally, seminars/workshops in the textiles sector (related to the textiles covenant) were selected because of their (potential) relevance for the selected case study projects Clothes the Circle and GTI. The selection is considered to be indicative for all the Pillar 2 and 3 activities.

Findings and conclusions

The evaluation addresses the question of whether this objective has been achieved by testing the programme and project Theories of Change. It draws conclusions based on the results of an analysis of the contributions of the programme's activities and outputs to outcomes and impact throughout the results chain – covering the evaluation criteria effectiveness and impact – and of analyses related to other evaluation criteria, i.e., sustainability, relevance, additionality and leverage.

The evaluation does not cover the evaluation criterion of efficiency. A thorough assessment of efficiency of the Oml projects is hampered by insufficient (quantitative) information on project results at output level, let alone of such results at outcome and impact level. Lack of common indicators like people trained (output level), awareness raised (outcome level) or reduced responsible business conduct (RBC) risks (impact level) and a suitable benchmark – i.e., when are we satisfied? compared to what? – also complicate an assessment of efficiency. The results from Pillar 2 (tools) and Pillar 3 (enabling environment) show clear results on output level (people reached/trained/used the tools) and a positive indication of outcome-level results (increased awareness), with the potential to lead to impact results (less RBC risk and increased sustainable trade). However, also for these pillars a thorough assessment based on actual data on outcome and impact level was not possible due to lack of information and a lack of clarity regarding the expected pathways.

Overall, based on the information gathered through this evaluation, the evaluators conclude that MVO NL played an important role by identifying RBC risks and challenges in the different countries covered by the programme through the execution of so-called Sustainable and Inclusive Business-scans (SIB-scans). Furthermore, MVO NL facilitated matchmaking through bilateral matchmaking and matchmaking events using their network, resulting in the building of consortia. This matchmaking resulted in 22 potential International RBC projects. Twelve of these projects reached the implementation or upscaling phase. Four of those twelve projects have attracted private investments for future activities.

No evidence has been found that the Oml programme has increased sustainable trade between SMEs based in the Netherlands and companies based in emerging and developing countries and that is has

led to more sustainable investment in those countries for all projects and each pillar. Nonetheless, we conclude on the basis of our findings that the activities executed through the Oml programme are expected to contribute to the programme’s key objective. More specifically, looking at the four objectives from the programme proposal, we have found that the programme has contributed to (1) the identification of RBC risks in the international chains of companies as well as to increase awareness and knowledge how to (2) remedy these RBC risks. Furthermore, the Oml programme has clearly contributed to (3) identify untapped sustainable business opportunities in EMDEs. Evidence found that companies have actually converted these sustainable business opportunities into trade and investments that contribute to ecology, living and working conditions is still limited.

The table below gives an overview of the evaluators’ judgment related to the evaluation criteria (effectiveness, impact, sustainability, relevance, additionality and leverage) for the selected case studies and for the projects overall (Pillar 1), as well as for the tools (Pillar 2) and enabling environment (Pillar 3). A score of, respectively, a plus (+), a plus/minus (+/-) or a minus (-) indicates that a project/pillar is or is (largely)/is partly/is not yet or for the moment hardly effective, etc.

Summary of evaluation findings

	Individual projects						Total projects (Pillar 1)	Tools (Pillar 2)	Enabling environment (Pillar 3)
	TCA coffee	GTI	IT Africa	Biomass India	INDUS Forum	CtC			
Effectiveness ^a	+	+/-	+/-	+/-	+/-	+/-	+/-	+/-	+/-
Impact ^b	+/-	-	-	-	-	+/-	+/-	+/-	+/-
Sustainability (based on expectation)	+/-	+/-	?	+	-	+	+/-	+	+/-
Relevance	+	+	+	+	+	+	+	+	+
Additionality	+	+	+	+	+	+	+	+	+/-
Leverage:									
- Finance	+/-	+	n.r. ^c	+/-	+/-	+	+/-	+/-	+/-
- Influencing Behaviour	+	+/-	+/-	+	+	+	+	+/-	+/-

Notes: ^a plus/minus has to be interpreted that there is mainly an early outcome achieved, namely awareness raising; ^b A minus has to be interpreted that it is too early to observe impact ; ^c n.r. = not relevant

Overall, the evaluators are positive about the role played by the implementer of the Oml programme, MVO NL, in relation to their tasks specified and also related to the additional value as provided by MVO NL. Nevertheless, due to the structure and content of the Oml programme, the contribution of the Oml programme in general to the Private Sector Development initiative of the Ministry of Foreign Affairs appears to be limited at this moment. This is mainly due to timing issues – it is too early to be able to assess the actual impact). It is also due to the time frame of the programme, as it seems that the programme has not yet been able to show and capture its full potential, and the structure of the programme, i.e., there was money available for project identification and initiation but not for project execution.

Process

The Oml programme focusses on ‘do no harm’ (i.e., reducing negative impacts) as well as on ‘do good’ (i.e. increasing positive impacts which go beyond reducing negative impacts). The assignment provided to MVO NL and the result-based indicators as agreed upon in the proposal and contract are mainly framed on output level (e.g., number of SIB-scans, number of matchmaking events, initiation of projects) and in a few cases on outcome level (e.g., private investments related to the initiated projects), while expectations as specified in the general ToC but also for the available project ToCs

were set on outcome and impact level. The ToC developed for the programme, in commission of MVO NL, does not explicitly define intended results on output (e.g., number of people trained), outcome level (e.g., increased awareness) and impact levels (such as increased RBC in international value chains), and is therefore hard to evaluate. Also, some project-specific ToCs were developed – for example for CtC, Biomass India and TCA coffee. Not all of them explicitly distinguish the different result levels and related underlying assumptions. The ToC for TCA in coffee Colombia does for example not include the explicit distinction into output, outcome and impact. In addition, some of the initiatives already existed before Oml started. It is therefore hard to evaluate the contribution of the Oml programme to those initiatives, the more so if expected results have not been explicitly defined upfront.

The phase from matchmaking to project initiation took much more time than expected. Therefore, an additional phase, project development, was added to Pillar 1 of the programme. A part of the assignment was that MVO NL would not only initiate projects, but also search for (additional) funding for project implementation. The main sources for that kind of funding were found at RVO, Stichting Doen, and other. However, acquiring additional financing turned out to be not so easy as initially hoped. This caused delay in project development and the start of projects, which hampered assessment on outcome and impact level during this evaluation. Apart from that, since MVO NL monitors the results of the activities/project and not specifically of its own (financial) contribution only, it is difficult to assess what the effect of MVO Nederland's contribution has been.

To secure lasting results of the three pillars stakeholders are needed to invest in the platforms built or tools designed, or to proceed with the initiatives (e.g., workshops/symposia). Securing follow-up financing was not explicitly included in the assignment to MVO NL.

Effectiveness

MVO NL has generally performed well in view of the assignment of the Oml programme. RBC risks and opportunities are identified by the SIB-scans. Based on these results MVO NL used their network to search for relevant Dutch firms that could contribute to solve the problems. Local stakeholders like Solidaridad India, Enviu India and Symphony are meaningfully included in the development and execution of the programme and projects and played an important role to reach out to the local SMEs. These activities led to many matches. A strength of MVO NL is its strong business network in the Netherlands, which complements the networks and expertise of implementing partners in EMDEs, such as Solidaridad. The next steps, from match to pilot project could only be indirectly controlled by MVO Nederland, while the step from pilot project to business case and upscaling is (largely) outside its scope of control.

This evaluation found that for most of the selected projects in this study it was hard to assess the results beyond output level. Most of the projects reached the implementation phase only recently and it could not be expected impact results would be available yet. Next to that, Corona caused delay of the programme and project activities and affected the results. In some cases, it required replacement of particular activities by others – often involving a shift from physical to online activities. Due Diligence is not in all projects explicitly incorporated, though MVO NL involves mostly companies that can be considered frontrunners in RBC. However, their proactive attitude towards RBC – in particular aspects – does not guarantee good due diligence, as defined by the OECD Guidelines.

The interaction between the programme pillars – as envisaged in the programme ToC – worked out quite well for some sectors. An example is the textile case Clothes the Circle. The project and its partners are supported by the CSR Risk Check tool (tooling) and workshops and seminars organized for the textile covenant partners (enabling environment). For other projects, it was not clearly found that interaction between the pillars was explicitly targeted. The Risk Check tool has been used more often than expected, but it remains difficult to assess what the practical value is of the information and especially how this influences the behaviour of companies. The same can be said for the workshops and seminars organized through the third pillar, enabling environment. The workshops and seminars are in general well-conceived; however, it is not clear if and in what way behaviour has been influenced by those activities.

Impact

Time frame of the programme is generally too short to already expect results on outcome and, especially, impact level. Especially while some projects have been developed and implemented very recently. Each of the six case studies have the potential to positively contribute to the SDGs. Each project explicitly selected several SDGs to contribute to. Project specific SDG analysis are included in the annual programme reports of MVO NL. If all projects will be executed as expected each of the projects will contribute to the SDGs.

Sustainability

Whether the activities executed within the three programme pillars will sustain is doubtful. Although there are concrete examples available of follow-up financing/funding (e.g., Biomass India and CtC), follow-up (funding) is not secured/searched for all activities within Oml programme (e.g., INDUS Platform). The lack of information on the actual impact of the projects, especially in the case of the INDUS Platform, hindered stakeholders to already commit themselves to invest in the initiatives to sustain or upscale the results.

Relevance

The Oml programme is well structured, i.e., development of projects through SIB-scans, matchmaking and initiating projects to build a business case and model that can be upscaled supported by tools and activities to create an enabling environment. This structure ensures implicitly the relevance of the work done and the projects initiated. While the SIB-scans and matchmaking ensure that only relevant project are initiated, the actual development of projects will be limited to projects that attract interest from national and international parties. The evaluators are positive about the relevance of the programme and the individual pillars. In sum, all six case study projects are relevant ex ante. The same can be concluded for Pillar 2 (tools) and activities within Pillar 3 (enabling environment). Whether this relevance will in the end lead to effectiveness and results on outcome and impact needs more time to materialize.

Additionality

It is concluded that the Oml programme was additional: without the contribution from the Oml programme and MVO NL as facilitator, it would have been difficult to realize the results that have been achieved. The strengths of the Oml programme are the SIB-scans conducted, resulting in matchmaking and in some cases to actual projects. Also, the tooling developed is found to be practically useful for the companies making use of the tools. The workshops and communication organized to raise awareness and increase knowledge related to RBC challenges and opportunities are well perceived by

the interviewees. MVO NL clearly contributed through their (inter)national network enabling the matchmaking and developing projects.

Leverage

The programme has leverage, both in terms of attracting co-financing and influencing the behaviour of other actors involved in the programme and beyond. The OMI programme raised awareness or increased awareness for sustainability issues and new/sustainable business models (you can earn money with solving sustainability problems or by focusing on RBC issues).

Recommendations

Based on our conclusions, we have drafted recommendations towards the different programme partners and specified to which evaluation criteria they are related. Learning was added as a topic.

MVO Nederland:

- Make explicit which outcomes and impacts can be expected to be realized during programme implementation (*Effectiveness/Impact*)
- Where possible, make explicit within which timeframe outcomes and impacts can be expected to be realized beyond programme implementation (*Effectiveness/Impact*)
- Make an explicit distinction into different levels of results in all ToCs (*Effectiveness/Impact*)
- Monitor results from output to impact and explicitly include this in the assignment (*Effectiveness/Impact*)
- Collect baseline data (*Effectiveness/Impact*)
- Include at least one common indicator across projects (for example, annual value of sustainable trade generated between EMDEs- and NL-based SMEs) (*Effectiveness/Impact*)
- Include due diligence in accordance with OECD guidelines and UNGPs, as part of the company assessment when projects are started (*Impact*)
- Support and pro-actively motivate companies to initiate/expand RBC (*Impact*)
- Assess which kind of on-site activities could be replaced by online activities based on the experience of the situation with COVID-19-related travel restrictions (*Learning*)
- Assess how the different pillars of the programme can reinforce each other (*Learning*)
- Share project ToCs across project teams (*Learning*)
- Communicate actively related to the tools, enabling environment and results achieved (*Learning*)
- Explicitly communicate and discuss the learnings during the execution of the programme internally and to the programme partners (RVO, MFA Companies) (*Learning*)

RVO:

- Communicate pro-actively to MVO NL and companies what the possibilities are of financing from instruments managed by RVO (*Impact*)
- Include the search for follow-up funding as an explicit part of the assignment (*Sustainability*)
- Explicitly communicate and discuss the learnings during the execution of the programme internally and to the programme partners (MVO NL, MFA) (*Learning*)

Ministry of Foreign Affairs:

- Follow more closely the development of ToCs (*Effectiveness/impact*)

- Explicitly include the monitoring of results from output to impact in the assignment (*Effectiveness/impact*)
- Create more options of RVO financing of groups of companies, as RVO-managed financing instruments are principally focused on individual companies (*Impact*)
- Include the search for follow-up funding as an explicit part of the programme implementation (*Sustainability*)
- Identify possibilities for follow-up funding/consider financing of a programme like Business with Impact (*Sustainability*)
- Assess whether a programme with a duration of more than 4 years would be desired (*Sustainability*)
- Make sure the findings of the Oml programme are used for policy evaluation purposes (*Learning*)
- Consider the need for an ex-post evaluation of the Business with Impact programme (*Learning*)

Companies:

- Identify possibilities for follow-up funding (*Sustainability*)
- Proactively search for additional investments and use the network of MVO NL/RVO (*Sustainability*)
- Identify possibilities for taking over the facilitating role played by MVO NL in projects in which the companies are involved (*Sustainability*)

1. Introduction

This chapter briefly describes the objectives and key activities of the 'Omzet met Impact' programme (further referred to as Oml programme or Business with Impact programme). It furthermore refers to key elements of the programme's Theory of Change (see Annex 1). It subsequently describes the purpose, scope and approach of the evaluation and explains how the report is structured.

1.1 The 'Omzet met Impact' programme

The aim of the Oml programme is to stimulate sustainable trade and investment between the Netherlands and emerging and developing countries (EMDEs). As formulated in the programme proposal (MVO NL 2016:18), the "aim of the 'Business with Impact' programme is to:

1. Identify RBC risks in the international chains of companies.
2. Remediating these RBC risks.
3. Identifying untapped sustainable business opportunities in EMDEs.
4. Helping companies to convert these sustainable business opportunities into trade and investments that contribute to ecology, living and working conditions."

Initially the programme was aimed to be implemented between 2017 and 2020. Corona caused some delay of the programme and project activities and affected the results. In some cases, it required replacement of particular activities by others – often involving a shift from physical to online activities. Due to Corona/Covid 19 a budget neutral extension of the programme was granted. The Oml programme of MVO Nederland (MVO NL) is made up of three pillars: (1) Projects, (2) Tools and (3) Enabling environment. *Pillar 1* consists of activities focused on the direct sphere of influence of companies, including identification of RBC risks and responsible business opportunities, matchmaking, project development and implementation, as well as upscaling and evaluation. Examples of tools developed in *Pillar 2* are the RBC Risk Check, Tannery of the Future and the True Cost Accounting (TCA) tools. *Pillar 3* comprises the promotion of RBC tools, capacity development, support to sector organisations (via IRBC covenants) and upscaling of RBC activities to the European level. The activities of the programme are expected to contribute to more sustainable trade between SMEs based in the Netherlands and companies based in EMDEs, and to more sustainable investment in those countries.

Implicitly, the programme's Theory of Change identified results at three levels (see Annex 1):

- **Output:** i.e. results within the programme's sphere of *direct control*;
- **Outcome:** i.e. results within the programme's sphere of *direct influence*; and
- **Impact:** i.e. the ultimate results aimed at: the results to which the programme's outcomes may have contributed, or the results within the programme's sphere of *indirect influence*.

Key assumptions underlying the causal links in the results chain as formulated by MVO NL are:

7. The programme successfully markets and finances its projects.
8. Companies are willing to collaborate.
9. The projects result in (new) business models.
10. Companies will scale up/replicate if commercial success has been demonstrated.
11. More knowledge about IRBC leads to more sustainable trade and investment.
12. IRBC Tools are useful for companies to identify risks and opportunities in value chains.

Regarding assumptions 3 and 4, which both apply to Pillar 1, MVO NL makes a distinction between the ‘business route’ and the ‘MVO NL route’:¹

“In the business route, a project delivers a (nearly) ready-made sustainable business case: money can be made. The companies no longer need the MVO NL expertise. MVO NL continues to follow the process, however, in order to be able to estimate the impact. At a later stage, the MVO NL expertise may also be able to play a role as a matchmaker, for scaling up or replication. The MVO NL route does not (yet) have a fully sustainable business case. There is/remains a clear role for MVO Nederland: a follow-up trajectory focuses on another part of the chain, other aspects of the business case under development, replication of the sustainable solution in another country/continent or sector. The best future strategy is determined per project.”

1.2 Purpose, scope and approach of the evaluation

With this evaluation, the Department of International Trade Policy and Economic Governance (IMH) of the Ministry of Foreign Affairs wishes to learn from the experience with the Oml programme introduced in 2017 and to assess its strengths and weaknesses, as well as effects for beneficiary companies and other effects in both the Netherlands and abroad. The evaluation will follow a theory-based approach using **contribution analysis** developed by John Mayne, to generate an in-depth understanding of the programme and to draw conclusions about a ‘plausible association’ between the programme’s activities and observed results.² More in particular, it will assess *whether* the Oml programme made a difference and if so, *how, why* and *for whom* has it made a difference. It will furthermore assess the sustainability, relevance, additionality, and leverage of the programme. The in-depth analysis will be made for a selection of activities in the three programme pillars (projects, tools, enabling environment). The evaluation will follow the six steps of contribution analysis:³

1. Set out the specific cause-effect questions to be addressed
2. Develop robust theories of change of the intervention and its pathways
3. Gather the existing evidence on the components of the theory of change model of causality (results achieved and causal link assumptions realized)
4. Assemble and assess the resulting contribution claim, and the challenges to it
5. Seek out additional evidence to strengthen the contribution claim
6. Revise and strengthen the contribution claim.

The ToR of the evaluation formulate two main research questions (ToR, page 3), asking to what extent the Oml programme contributed to: *i) Dutch SMEs creating responsible business (in line with the OECD guidelines) in the selected EMDEs, and to sustainable trade and investment between Dutch companies and EMDEs?; and ii) Dutch companies, SMEs in particular, carrying out due diligence in accordance with the OECD Guidelines and UNGPs?* In addition, they formulate the following three general sub-questions:

4. Have the activities described in the proposal of the programme been carried out?
5. Have the goals and targets described in the proposal been reached?

¹ Translation of text in Dutch in MVO Nederland (2020a).

² Mayne, J., 2001. Addressing attribution through contribution analysis: using performance measures sensibly. *Canadian Journal of Programme Evaluation*, 16:1-24; Mayne, J., 2012. Contribution analysis: Coming of age? *Evaluation*, 18(3):270-280. Mayne, J., 2019. Revisiting Contribution Analysis. *Canadian Journal of Programme Evaluation*, 34.2:171-191.

³ A seventh potential step is to return to Step 4 if necessary. This step will be applied if it is necessary to further strengthen the contribution claim.

6. Were the assumptions and trajectories described in the final version of the ToC proven to be correct?

The ToR furthermore formulate several sub-questions for each of the three pillars of the programme – i.e., projects, enabling environment and tools – which are elements in the programme’s Theory of Change.

The analysis will be based on a review of relevant programme and project documentation, relevant and available statistical information, and semi-structured interviews with, among others, staff of MVO Nederland, RVO and the Ministry of Foreign Affairs and key stakeholders of the projects.

- Mixed-methods analysis, applying mainly qualitative techniques
- Case studies of Oml projects in selected countries (mainly Colombia, India, Uganda and Ethiopia)
- Case studies of selected Pillar 2 and Pillar 3 activities
- Review of available documentation and statistical information
- Semi-structured interviews with key stakeholders

1.3 Organisation of this report

The remainder of this report is structured as follows. Chapter 2 describes the selection of the case studies and Pillar 2 and 3 activities. Chapter 3 describes the effectiveness, impact and sustainability of the selected projects and activities. Relevance, additionality and leverage is described in Chapter 4. It was not possible to gather relevant information on efficiency, due to the lack of comparable quantified results on output level and outcome level for each project. Finally, in Chapter 5 conclusions are drafted and recommendations are provided.

Annex 1 presents the Theory of Change of the Oml programme. Annex 2 contains the questionnaire applied in the semi-structured interviews and Annex 3 the list of persons interviewed. For each project case study, a separate case study report has been written. These are listed in Annex 4.

2. Selection of Case studies and Pillar 2 and 3 activities

This chapter briefly describes the project case studies and Pillar 2 and 3 activities selected for the evaluation.

2.1 Project case studies

Table 1 classifies the 12 Oml projects by geographic region and country. It furthermore indicates the year in which the projects were started and what according to MVO Nederland (2020b) the three most relevant SDGs are which the projects are expected to contribute to.

Table 1: Oml projects

Nr	Project	Year in which started	3 most relevant SDGs	India	Sri Lanka	Bangladesh	Indonesia	Ethiopia	Uganda	Kenya	Ghana	Colombia	Peru	GLOBAL
1	Clothes the Circle / UPSET	Upscaling	12,13,17	X	X	X								
2	INDUS Forum	2017	8,12,17	X										
3	Biomass India	2019	3,12,17	X										
4	Development of the market for circular plastics Indonesia ^a	2019	12,14,17				X							
5	Green Tanning Initiative (GTI)	2017	8,12,15					X						
6	Bottom UP!	2019	8,12,15					X						
7	SOLAR Abyssinia	End 2019	7,12,17					X						
8	Business Lab Uganda	2019	8,12,15						X					
9	Software made in Africa	End 2019	4,8,12					X	X	X	X			
10	TCA in Coffee (Futureproof Coffee Collective)	2018	8,12,15									X		
11	Exploration TCA-tool	Mid 2020	8,12,15						(X)				X	
12	International Tourism Plastic Pledge ^b	Upscaling	12,14,17											X

^a Spin-off project of Plastic-Free Tourism Bali project that was implemented since 2018.

^b Upscaling phase of former Plastic-Free Tourism Bali project that was implemented since 2018.

The ToR (implicitly) asked to select at least one project per geographic region. The selection of case study projects takes this criterion into account. The projects selected as case studies are highlighted in Table 1. The selection of six projects implemented in (mainly) Colombia, India and Ethiopia was made in consultation with the ministry and the reference group. It also covers to some extent project 11 (which is related to project 10). In addition to the geographical criterion, the selection takes the number of projects implemented per country into account and yields some variation in terms of both the year in which projects started and the most relevant SDGs (and/or social/human rights or environmental focus of RBC risks), which are also two criteria mentioned in the ToR.

In sum, the purposive selection of case study projects is as follows:

- India: [Clothes the circle/UPSET](#) (1), which was set up in 2017 and is now in an upscaling phase; [INDUS Forum](#) (2), the Indian-Dutch Sustainability Forum; and [Biomass India](#) (3), for which matchmaking was facilitated by the INDUS Forum;

- Ethiopia: [Green Tanning Initiative](#) (5), which was initiated in 2017 and focuses on creating a more environmentally and socially sustainable leather industry in Ethiopia;
- Selected African countries: [Software made in Africa](#) (9), started in late 2019 and focused on adhering to ethical principles in the outsourcing of software services to Dutch-African companies; and
- Colombia (plus Peru and Uganda): TCA in Coffee ([Future proof coffee collective](#)) (10) and Exploration TCA-tool (11), which aim at measuring the true cost of coffee production, and investing in improvements to lower the true cost of coffee.

The selection of these projects is at least indicative – but also likely to be representative – for the complete set of Oml projects.

2.2 Selection of Pillar 2 and 3 activities

Next to the project case-studies, we selected a number of activities conducted under Pillar 2 and 3 of the programme (i.e., enabling environment and RBC tools):

- CSR Risk Check Tool, aimed at companies that are importing from or have production facilities in foreign countries. The CSR Risk Check tool is a (short) check to find out which international CSR risks firms' business activities are exposed to and what they can do to manage them.
- TCA, the True Cost Accounting tool that aims to reveal and reduce the true price of products using a true cost accounting methodology.
- Seminars/workshops to promote these tools.
- Seminars/workshops in the textiles sector (related to the textiles covenant).
- Upscaling of RBC activities to the European level.

The ToR of this evaluation requests the selection of the CSR Risk Check tool and activities to upscale of RBC to the European level. The TCA tool was selected, because it was developed in the context of the case study project TCA in Coffee. The selection furthermore covers seminars/workshops to promote the Risk Check, TCA tools and Tannery of the Future Tool.

Finally, seminars/workshops in the textiles sector (related to the textiles covenant) were selected because of their (potential) relevance for the selected case study projects Clothes the Circle and GTI.

The selection is considered to be indicative for all the Pillar 2 and 3 activities, but it is obviously a limitation of the evaluation that there will be no specific findings on other activities of these two pillars, such as seminars/workshops in sectors other than textiles and the Blue Scan – the Sustainable Procurement tool for the maritime sector.

3. Effectiveness, impact and sustainability

This chapter addresses the evaluation questions with respect to effectiveness, impact and sustainability.

General evaluation questions formulated in the ToR that are addressed in this chapter are:

1. Have the **activities** described in the proposal of the programme been **carried out**?
2. Have the **goals and targets** described in the proposal been **reached**?
3. Were the **assumptions and trajectories** described in the final version of the ToC proven to be **correct**?

3.1 Effectiveness

This section focuses on the programme's effectiveness related to the three Oml programme pillars: the projects, tools and enabling environment.

Projects

Evaluation sub-questions in the ToR addressed in this section related to Pillar 1 are:

1. To what extent has the programme been **effective** in identifying RBC **risks** and sustainable business **opportunities** in the selected EMDEs that fit within the policy objectives relating to RBC?
2. To what extent has the programme been **effective** in transforming the identified RBC risks and business opportunities into **actual projects**?
3. How much **ownership** of the projects lies with the SMEs and with MVO NL?
4. To what extent did the projects result in **trade/investment relations** between the Dutch SMEs and the local trade partners?⁴
5. To what extent were **other stakeholders**, such as civil society, **meaningfully included** in the development and execution of the programme and projects?
6. To what extent was **due diligence** that participants of the programme carried out in accordance with the OECD Guidelines and UNGPs part of the projects?

Through the execution of so-called Sustainable and Inclusive Business-scans (SIB-scans), MVO NL identified RBC risks and challenges in the different countries. Based on these scans, MVO NL facilitated matchmaking through bilateral matchmaking and matchmaking events, resulting in the building of consortia. MVO NL identified 22 potential International RBC projects. Twelve of these projects reached the implementation or upscaling phase. Four of those twelve projects have attracted private investments for future activities. Next to that, 22 capacity building events have been organized related to the most promising projects. The target initially set in the programme agreement was to organize 6 capacity-building events. However, in practice the need for such events was much larger than expected. To say anything about effectiveness, we must evaluate the step from output to outcome. As in general most of the planned activities have been implemented and expected output has been realized since 2018, the evaluators found progress along the results chain towards achieving the programmes' objectives. At outcome level, various interviewees explicitly expressed their expectation

⁴ The question is slightly adjusted. The original question about lasting trade/investment relationships will be dealt with in Section 3.3.

that some of the projects will actually result in new business models, with a potential to be further upscaled.

The Oml programme has identified RBC risks and sustainable business opportunities in the selected EMDEs that fit within the policy objectives of the Ministry of Foreign Affairs related to RBC. For example, in the GTI project, RBC risks were identified with the Risk Check tool and the Tannery of the Future tool. The implementers took into consideration all the responsible business conduct principles in planning and implementation of the project interventions.

Through the Oml programme, several business opportunities have been transformed into actual projects (see Table 1). Some of the matchmaking activities have resulted in actual projects. The Interviewees expressed that they see quite a lot of potential of the projects to reduce RBC risks and contribute to sustainable business. Interviewees also emphasized that progressing from developing first contacts and identifying opportunities into developing successful business cases tends to take more time than the duration of the programme. Based on this awareness, an extra phase “project development” was added to the programme. Many of the projects started relatively late in the programme, i.e., in 2019 or even 2020. This evaluation comes too early for several of the projects evaluated, to be able to assess impact or even most of the outcomes.

The interviewees indicate that MVO NL has played an essential role in facilitating and realizing matchmaking between Dutch SMEs and local stakeholders. MVO NL identified Dutch SMEs that potentially could be involved and reached out to them. Local stakeholders like Solidaridad India, Enviu India and Symphany are meaningfully included in the development and execution of the programme and projects and played an important role to reach out to the local SMEs. When the matchmaking is transferred to a potential project, the SMEs take more responsibility. During the next step, from potential project to actual project, and especially to building a business case, the SMEs fully take over responsibility. The stronger the potential business case is, the faster SMEs involved take the lead to realize the business.

For all the case study projects, we see that (at least some) new relationships between Dutch SMEs and local stakeholders have been established. For example, in the IT Services from Africa project, there is some evidence that the project contributed to the establishment of commercial relations of the Dutch-African companies with other Dutch SMEs. Similarly, the Clothes the Circle project in India has led to the founding of Upset, a commercial production company existing of Dutch textile companies and an Indian partner. For some of the cases, however, it was more difficult to identify the contribution of the Oml programme to building relationships, due to pre-existing trade relationships (e.g., coffee project). For all six projects researched, MVO NL expects participating Dutch and local SMEs to work in accordance with the OECD guidelines and the UNGPs. It seems, however, that not in every case active due diligence has been executed on company level to actually check this. In some cases, the focus was on solving a specific challenge through the business case, e.g., from waste to value in the supply chain, while the circumstances related to social issues were not actively assessed before participation. This suggests the need for a more comprehensive approach in those cases.

The partnership of the FutureProof Coffee Collective that has been formed has made it possible to start the TCA project to measure the real cost of coffee production in six collaborations between Dutch coffee SMEs and Colombian counterparts in the first phase of the project, and to implement so-called impact projects in the second phase.

The findings on effectiveness⁵ of the selected projects are summarized in Table 2.

⁵ For a more extensive description of the results of the case studies, please see the case study reports listed in Annex 4.

Table 2: Effectiveness of selected projects

	TCA coffee	GTI	IT Africa	INDUS Forum	Biomass India	CtC
Realization of Outcomes	Futureproof Coffee Collective (FCC) formed	Too early for most outcomes	Dutch-African SMEs promote and adhere to the 10 principles of Fairtrade Software that were formulated	Substantial growth of content on the platform in 2020 compared to previous years	Results on outcome level not measured yet	Few measurable results on outcome level
	Baseline measurement of the true price of coffee within six producer groups in Colombia (and first baseline measurements in Peru)	Recently, samples of environmentally friendly produced leather that can be sent to potential buyers	African Software developers have acquired new skills through (on-the-job) training	Achieved its purpose of bringing solutions to challenges, but additional actions required for online matches to translate into meeting of interested business partners	Commercial size production was planned beginning 2021. Since March 2021, not much has progressed because of the second wave of the COVID-pandemic	Collaboration framework developed that created openness to share ideas and knowledge
	Three impact projects developed and implemented		Development of business cases; contribution to establishment of commercial relations of the Dutch-African companies with other Dutch SMEs	Two out of ten challenges over the course of 4 years reached implementation stage		Production facility in Belgium, sorting facilities in India and Bangladesh. Searching for Investors for production facility in India.
	Awareness created among buyers of coffee of the true price of coffee	Awareness created	Awareness created among potential buyers of software services and less prejudice about capabilities of African IT sector	Awareness created of environmental problems and potential solutions	Awareness created	Awareness created
Assessment of assumption	Most assumptions appear to be valid, also regarding contributions from Omi Pillars 2 and 3	Most assumptions appear to be valid, also regarding contributions from Omi Pillars 2 and 3	No explicit ToC; no specific assumptions formulated, but some key assumptions in general Omi ToC appear to be valid; no contribution expected from Pillars 2 and 3 (as in general Omi ToC)	No separate ToC available; no specific assumptions formulated; appears that planned pathways were followed	The assumptions as described in the ToC appear to be correct, but it is too early to be able to confirm the described trajectories in the ToC from output to impact	The assumptions as described in the ToC appear to be correct, but it is too early to be able to confirm the described trajectories in the ToC from output to impact

In sum, our findings related to the effectiveness of the Pillar 1 case study projects are:

Project:	Progress along the results chain:
TCA	Output level + Outcome level (partly)
GTI	Output level + Outcome (partly)
IT from Africa	Output level + Outcome level (partly)
Biomass India	Output level, no info on effectiveness available yet
INDUS Forum	Output level, no info on effectiveness available yet
CtC	Output level+ Outcome level (partly)

Tools:

Evaluation sub-questions in the ToR addressed in this section related to Pillar 2 are:

1. **How many companies have used the CSR Risk Check tool** and how have they benefitted from it?
2. What have companies found to be the **main benefits and limitations** of the **CSR Risk Check tool**?

The ToC of the Risk Check tool identifies three outputs:⁶

- O1: The CSR Risk Check tool is visible in (social) media
- O2: The quality of the data in the tool is good: up-to-date and neutral.
- O3: The tool functions well technically, both at front and back end

Envisaged early outcomes are:

- EO1: The tool is widely used by companies, purchasers and other target groups
- EO2: Companies are satisfied with content and quality of the tool

According to the ToC, O1 is expected to contribute to EO1, while O2 and O3 are expected to contribute to EO2 (and indirectly to EO1).

Both early outcomes are in turn expected to contribute to the Final Outcome (FO), formulated as: “The use of the CSR Risk Check tool leads to increased awareness among companies of CSR risks in their value chain and, where necessary, to action.”

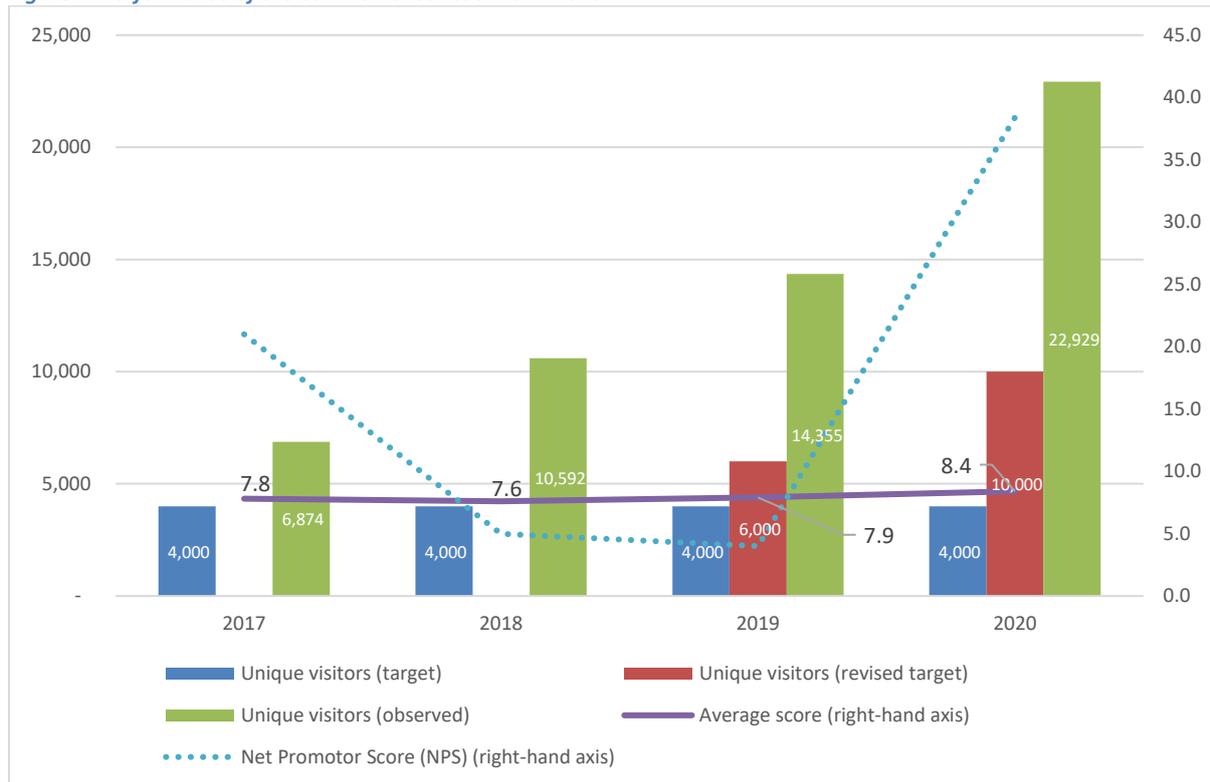
The FO, finally, is expected to contribute to the envisaged Impact: “In the New Economy, trade between the Netherlands and EMDEs is sustainable: circular, inclusive, climate-neutral, with fair chains.”

The user data reports of the CSR Risk Check tool show how many unique users have used the tool. The data are broken down according to country and search string use, and the version of the tool used (i.e., English, Dutch or German version). The data show that use of the CSR Risk Check tool has increased over the years.⁷ On output level the data show good results. The number of users exceeded the targeted number, which was initially 4,000 per year, but was revised for 2019 and 2020 (Figure 1).

⁶ TOC document provided by MVO NL.

⁷ MVO Nederland (2020c) observes however that the internationalisation of the CSR Risk Check tool is not going as fast as expected.

Figure 1: Performance of the CSR Risk Check tool 2017-2020



Sources: MVO Nederland (2016, 2017, 2021a)

The CSR Risk Check tool provides companies with an overview of potential risks in their supply chain specified towards products and countries. MVO Nederland conducted user satisfaction studies for the years 2017 to 2020. In 2020, MVO Nederland collected survey data from 50 users and interviewed 10 randomly selected users. In addition, for this evaluation we have spoken to seven representatives of companies that have used the CSR Risk Check tool. According to MVO Nederland (2021a), the tool is mostly used by business (36%) and consultancy (10%). The main reason to use the tool is to gain insights into the potential RBC risks for the company and related value chain. Overall, users are satisfied with the tool. MVO Nederland asks users of the Risk Check tool to give a score on a scale of 0 to 10 for their degree of satisfaction with the tool. As also shown in Figure 1, the average satisfaction score slightly increased from 7.8 in 2017 to 8.4 in 2020. Likewise, the Net Promoter Score (NPS) – calculated as the difference between the percentage of users giving a score of 9 or 10 and the percentage giving a score of 6 or less – was also higher in 2020 than in previous years. Users find the info practical, informative and interesting.

The users interviewed for this evaluation were also mainly positive about the ease of use of the tool and the information provided by the tool. For companies that were already active in the sector-country combination, the tool confirmed what the company representatives already knew, but the tool provided more nuanced, specified and substantiated information. For the firms that wanted to enter a new country or wanted to purchase new materials, the tool gave a comprehensive overview of the potential risks related to the supply chain. It raised awareness about the most relevant risk issues in their supply chains.

The company representatives interviewed would recommend using the tool to other companies, however they also pointed to some limitations of the tool. The reports resulting from the tool are very extensive. It was suggested to develop a one-pager or fact sheet with less detailed information as

output of the CSR Risk Check tool. Most of the interviewees furthermore emphasized that prioritization of the risks would be helpful. In response to this, in 2021 a Priority check has been developed and tested within 10 Dutch and German companies. Also, a categorization of the risks and more explanation on whether and how risks are intertwined is desired. Furthermore, including a search option on sector/industry would be welcomed. Recently, in 2021, a pilot was started to enable users to search for specific regions that show large deviations from country-average risks.

Guidance on the ‘what stakeholders want to know’, for example based on GRI guidelines, was suggested. There was a request for practical guidance on how to incorporate issues related to the risks in procurement documents, terms of reference and contracts. Examples of such documents could be a good addition to the existing tool. One of the interviewees said that it is sometimes not clear whether issues are not listed because they are not relevant, or whether there is no information available. It would be good to always show the same list of topics and per topic show whether it is relevant from a risk perspective or not. It was mentioned that some references are not up to date. Finally, it was recommended to even put more effort in communicating the existence of the tool to companies, sector organizations, foreign governments and (international) CSR consulting firms.

Next to the CSR Risk Check tool, other tools have been developed, either through the projects or separately. The Tannery of the Future tool recorded over 800 unique downloads in the first three years, compared to a target of 1,000 unique downloads in the Business with Impact program implementation period. As mentioned above, this tool and the CSR Risk check tool were also used in the GTI project. Furthermore, MVO Nederland successfully transferred the management of the Tannery of the Future tool to the Leather Working Group at the end of 2019 (MVO Nederland 2020c).

The True Cost Accounting tool for the coffee sector has been developed in the context of the True Cost Accounting (TCA) in coffee project. The central aim of that project was “to develop a tool that enables coffee SMEs to calculate the most important true costs in their own supply chains and to compare them with mainstream coffee supply chains by means of a benchmark based on data from the commodity market coffee sector” (MVO Nederland 2018c). The tool considers various indicators of the true costs, related to living income, soil, water, biodiversity and climate (CO₂ emissions). The project’s ultimate goal is “to reduce the real costs in the chain, in order to make trade more sustainable and the sector future-proof for both Dutch SMEs and producers in countries of origin” (ibid.).

An initial Excel version of the TCA tool was developed and applied in the first year of the project. Later on, it was improved and now there are plans for developing an App to make the tool more user-friendly and less prone to errors than the Excel version.

In sum, our findings related to the effectiveness of Pillar 2, the tools, are:

Tools:	Effectiveness:
CSR Risk Check tool	Outputs contributing to results at outcome level (partly)
TCA tool	Outputs contributing to results at outcome level (partly)
Tannery of the Future tool	Outputs contributing to results at outcome level

Enabling environment:

Evaluation sub-questions in the ToR addressed in this section related to Pillar 3 are:

1. To what extent have the workshops and seminars/webinars for sector associations participating in or preparing for RBC agreements that were part of Oml contributed to an

- increase in the knowledge and understanding of the OECD Guidelines and UNGPs among companies, particularly SMEs?
- 2. To what extent did MVO NL, through Oml, contribute to the results reached by the CSR Europe network during the duration of Oml?

The firms of which representatives were interviewed⁸ were positive about the workshops and seminar/webinars they participated in. It was however not always clear to them that the workshops were organized by MVO Nederland and within the scope of the Oml programme. MVO NL supported participants of the RBC textile agreement by organizing seminars on RBC issues in their value chains. Based on the information gathered during the interviews, it is concluded that the workshops, seminars/webinars did contribute to awareness related to RBC, knowledge and understanding of the OECD Guidelines and UNGPs among participating companies. In interviews related to the CtC project, the interviewees explained that it is clear that the existence of the Dutch textile covenant contributed to the success of the project. Over the years, MVO Nederland worked closely with CSR Europe to disseminate the results of the Oml programme and to try to upscale the results. The results have been presented during different events to CSR Europe and its member organizations. Until November 2020, 25 knowledge-sharing events were realized to upscale the RBC activities to a European level, versus 18 planned events in the implementation period of the Business with Impact programme (MVO Nederland 2020c). Although the information was enthusiastically received, the interest in RBC and rate and motivations of adoption of RBC is quite different in the different member states. Not all member states are yet in a stage to replicate the approaches used by MVO NL, while most of the member countries focus on ‘doing no harm’ instead of ‘doing good’.

Some of the Oml projects focus pro-actively on solving problems, as well as having a positive impact by doing good beyond reducing negative effects, e.g., Biomass India. Other projects mainly focus on doing no harm, e.g., TCA and GTI. Actually, often a combined approach is found within the Oml projects, as is also the case in IT Services from Africa and Clothes the Circle. The CSR Europe network has not been eager to pick up the good examples as shown by the Oml programme. If an RBC is adopted, the focus is mainly on their own countries and national RBC themes (like diversity within the firm), instead of on risks in their value chain, as is the case in The Netherlands.

In sum, our judgement of the effectiveness of Pillar 3, the enabling environment, based on selected activities is as follows:

<p>Enabling environment: Textile covenant</p> <p>Activities related to CSR Europe</p>	<p>Effectiveness: Activities and realized outputs contributing to outcomes of the programme</p> <p>Knowledge sharing contributing to awareness of RBC issues, but limited upscaling of MVO NL approach</p>
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Overall:

Overall, we can say that the activities as described in the proposal of the programme have been carried out related to the projects, tools and enabling environment. Some targets have been adapted along the way. For instance, the number of projects that was aimed for have been reduced from 17 to 12

⁸ For an overview of the interviewees, please see Annex 3.

projects. For the projects, the flow of the programme was set to be (1) study based on SIB scans (see page 6), (2) matches, (3) project development (phase added since 2018), (4) project implementation and (5) evaluation and presentation of results.

Table 3 gives an overview of the SIB Scans that were carried out in 2017-2019.

Table 3: SIB Scans carried out in 2017-2019

	2017	2018	2019
SIB scans:			
Peru	X		
India	X		
Sri Lanka		X	
Bangladesh		X	
Myanmar			X
Light SIB scans:			
Peru	X		
Costa Rica		X	
India		X	
Indonesia		X	X
Ethiopia	X	X	X
Kenya		X	
Uganda		X	
Kenya/Uganda/Ethiopia			X
Africa (IT)			X

Source: MVO Nederland (2020b)

Some interviewees indicated that the five steps in the process have for practical reasons not been followed in all cases. In itself this should be no problem, however, because the market studies and matches often took place at the same time, making it harder to get hold on the process and also to discuss flaws during the process.

The trajectories as described in the final version of the ToC have generally proven to be correct. For several of the assumptions as defined in the ToC, it is too early to conclude that they are correct.⁹ This is found to be the case for the following assumptions: the programme successfully markets and finances its projects, the projects result in (new) business models, companies will scale up/replicate if commercial success has been demonstrated, and more knowledge about IRBC leads to more sustainable trade and investment relationships. Many of the projects started only in recent years and/or need more time to show that they are sustainable on the long term, lead to new business models and will be scaled up.

3.2 Impact

This section focuses on the programme’s impact.¹⁰ The relevant evaluation sub-question in the ToR with respect to Pillar 1 is:

1. To what extent can project results be seen as (potential) contributions to the SDG’s?

Based on the information gathered and used during this evaluation, it is too early to draw firm conclusions on impact. It was argued by RVO that not for each project an assessment was (already) made about the potential impact, as was agreed upon. The explanation was logical from a practical

⁹ For an overview of the assumptions of the Oml programme please see Section 1.1.

¹⁰ The adjusted OECD/DAC definition of impact is “The extent to which the intervention has generated or is expected to generate significant positive or negative, intended or unintended, higher-level effects.”, see OECD/DAC (2019).

point of view: it just was too early in the process to be able to find any impact. However, explicit insight into the expected impact would have been informative.

Based on the case studies¹¹ we can also conclude that for the selected projects it is generally too early to indicate actual contributions on impact level and to the SDG's. For example, except for an impact in terms of the living income and some initial increase in trade in sustainably produced coffee, it is still too early to measure impact of the TCA project and especially the three impact projects implemented as part of it. All projects have indicated to which SDGs they expect to mainly contribute, how they expect to do so and what has been contributed already. Based on the interviews and the documentation, we can say that the results of all selected case study project do have the potential to contribute to the selected SDG's. For all 12 projects listed in Table 1, the main SDG's aimed at are SDG 8 (decent work and economic growth), SDG 12 (responsible consumption and production) and SDG 17 (partnerships), respectively by 5, 9 and 5 projects. The GTI project, for instance, focuses especially on contributing to SDG 8 (*Decent work*), SDG 12 (*Responsible consumption and production*) and SDG 15 (*Life on land*). The CtC project is also expected to contribute (especially) to SDG 8 and SDG 12, but in addition to SDG 17 (*Partnerships*). In the case of the INDUS Forum and (indirectly) the CtC and Biomass projects in India, interviewees, emphasized that new business models like circularity were not discussed in previous years, but have gained more attention in India during the last two years, with significant potential social, environmental and economic benefits for the country.

The findings on (potential) impact of the six selected projects are summarized in Table 4.

In sum, using scores (+, +/- or -), the evaluators' judgment of (potential) impact of the three pillars based on the selected sample of projects and Pillar 2 and 3 activities is as follows:

Programme pillar:	(potential) Impact:
Projects	Some (+/-)
- TCA	Some (+/-)
- GTI	Negative (-)
- IT Africa	Negative (-)
- Biomass India	Negative (-)
- INDUS Forum	Negative (-)
- CtC	Positive (+)
Tools	Some (+/-)
Enabling Environment	Some (+/-)

Notes: A plus/minus has to be interpreted that there is mainly an early outcome achieved, namely awareness raising; A minus has to be interpreted that it is too early to observe impact

¹¹ For the case study reports see Appendix 4.

Table 4: (Potential) impact of selected projects

	TCA coffee	GTI	IT Africa	INDUS Forum	Biomass India	CtC
(Potential) impact	Price premiums paid to coffee farmers in impact projects, contributing to narrowing or closing the living income gap	Too early to observe impact, but there is demand for environmentally-friendly produced leather	Knowledge transfer to African software developers	The project contributes to SDG 17, Partnerships	Too early to observe impact	Too early to observe full impact. Production has started in Belgium with sorting facilities in India and Bangladesh.
	Investments in impact projects (are expected to) contribute to improvement of environmental aspects of coffee cultivation – thereby lowering the true price of coffee	There is potential to produce chromium-free leather and also diminish the use of water, salt and other chemicals in the production of leather	Decent, well-paid employment generated for African software developers	The project is expected to (indirectly) contribute to the SDGs 8 and 12, via the projects that are developed and implemented	Positive changes are likely to be seen in extra income for farmers, building local supply chains, reduction in smog by avoiding crop residue burning, and reduction in felling of trees which are used for making panels	Project outcomes are expected to contribute to a change towards affordable circular textiles, and achievement of selected SDGs (especially 8 and 12)
	Two FCC members are part of the consortium that procures sustainably-produced coffee to Rijkswaterstaat	There is potential to improve the labour conditions and generate decent employment	Too early to quantify impact in terms of turnover, but potential for growth			Start from waste to value. No quantification of % of total waste available
Assessment of assumptions	Assumptions appear to be valid	Assumptions appear to be valid, except for assumption of political stability and absence of natural shocks	No explicit ToC; no specific assumptions formulated	No explicit ToC; no specific assumptions formulated	Too early to be able to confirm the described trajectories in the ToC from output to impact	Too early to be able to confirm the described trajectories in the ToC from output to impact

3.3 Sustainability

This section focuses on the sustainability of the Oml programme. OECD/DAC (2019) defines sustainability as the “extent to which the net benefits of the intervention continue, or are likely to continue.” This definition includes “an examination of the financial, economic, social, environmental, and institutional capacities of the systems needed to sustain net benefits over time.”

This section will among others address the question:

1. To what extent did the projects result in **lasting trade/investment relations** between the Dutch SMEs and the local trade partners?
2. To what extent are the projects of Oml suitable for **upscaling**?

All projects have only recently been set-up, some a bit earlier than others. Hence, for some of the project case studies that have been researched, it is too early to see lasting trade and/or investments between the Dutch SMEs and the local trade partners. Exceptions seem to be the CtC and the coffee projects. In the TCA project, the payment of an impact price premium is seen as an incentive for investing in the transition to more sustainable coffee production and helps to maintain the benefits of the projects. However, not only the companies involved in the three impact projects have plans to

continue using the TCA tool. Some other Futureproof Coffee Collective members also have plans to apply the tool to the coffee farms that they work with in Colombia and to start follow-up activities.

In some cases, such as in the TCA project, the trade/investment relationships already existed. Based on the results of this evaluation, the evaluators expect that these relationships are reinforced and scaled by the projects and will continue to exist.

It is generally too early to see upscaling effects yet, except for CtC, which has created recycling operations in India and Sri Lanka. However, some of the projects showed good potential to be continued after the Oml programme. The Future Proof Coffee Collective has good potential to be continued and scaled up within the coming years. The companies involved are positive about the potential and market opportunities of the collective. Similar activities have started in Peru and may soon start in Uganda. In a similar fashion, the companies involved in the Software made in Africa project are enthusiastic about the potential for fair trade software and consider that the IT sector in Africa – though currently not important - has potential and can generate well-paid and decent employment. They consider that no large investments are needed to continue (and upscale) the initiative started by MVO Nederland. . The Green Tanning Initiative has been extended by the EU to early 2022. It intended to scale up the pilot project from three tanneries to another 20 tanneries. There appears to be potential for upscaling. Samples have only recently been sent and analysed. This project has a strong business case and it is therefore expected that reaching out to new customers has potential to succeed. Biomass India is still in a very early phase. Potential seems to be large, but it still has to be seen if the business case can be built. Clothes the Circle is already in its upscaling phase. This project has already led to production in Belgium, with sorting facilities in India/Sri Lanka and Bangladesh. The next step would be to build a production facility in India in 2023, to also create local employment. The business case for this project is seen as strong and the probability of sustaining activities is good. In addition, the project supported and accelerated as well other circular textiles initiatives, such as the denim deal (production in Turkey), recycled sportswear (Asics in Sri Lanka) and corporate wear (Schijvens and AH in Turkey). Finally, the INDUS Forum has not such good potential to be continued. Although the INDUS Forum performed well on output level, it seems hard to attract additional external investors to make the INDUS platform viable in the long run. Attracting additional external investors was not included in the assignment of MVO Nederland, but strongly influences the long-term sustainability of the platform. In the interviews, it was argued that the lack of showing the actual results of the matches that have been developed through INDUS are part of the problem. To secure lasting results, for example for the INDUS Forum, information on the outcomes and (potential) impact of the matches would have helped in the search for follow-up funding. Initially it seemed that the Dutch Embassy in India or Solidaridad would be willing to invest in INDUS, but this has in the end not occurred.

The findings on sustainability of the selected projects are summarized in Table 5.

Table 5: Sustainability of selected projects

	TCA coffee	GTI	IT Africa	INDUS Forum	Biomass India	CtC
Findings on sustainability	Some of the SMEs will continue with their projects with Colombian counterparts.	There is potential to improve both the social and environmental sustainability performance of the sector in Ethiopia	Not certain whether consortium of IT SMEs will continue; need for a facilitator such as MVO Nederland	Solidaridad submitted business plan to MVO Nederland, in which one of the recommendations is that the INDUS Forum needs to be more than just a matchmaking platform, to become a true accelerator platform	Financial viability of a scaled business will determine the sustainability of the project The INDUS Forum does not consider the time and resources required to put together the entire ecosystem to make the project viable, but RVO supported and helped the project to apply for funding	Currently in upscaling phase; Search for potentially interested parties proceeds. Support through the Dutch Circular Textile Valley (DCTV) Operational recycling plant in India to be expected in 2023 Other circular textile initiatives inspired and accelerated
	There is concrete interest in scaling-up the project to Peru and Uganda and willingness to co-fund activities	There is interest of the chemicals-supplying company to continue its activities in Ethiopia to produce leather in an environmentally-friendly way	Financing for follow-up activities not yet secured, but limited financial resources required to continue activities and maintain benefits of the project	Not clear whether the INDUS Forum will be able to attract financial support to extend the project	The pilot is not yet over, so it too premature to assess the practical viability and sustainability.	Ongoing discussions on external investments for a production facility in India by FMO, RVO and Stichting Doen Private parties starts to invest in circular collections (Asics, AH, denim)
	Applications for external funding of follow-up activities, of which at least some have a high probability of being successful	Capacity built in some tanneries to apply the environmentally-friendly production techniques	Financing of follow-up activities would especially be required for a promotion campaign to upscale the project and for training of people in Africa.		Some doubts regarding institutional sustainability, given time, effort, and resources required for finding the right partners, engaging with the stakeholders, getting necessary approvals from governments, setting up the project and the organisation.	More companies are willing to set up a reversed logistics chain and to take back textiles Follow-up projects on matchmaking between circular textile initiatives in India (INDUS spin-off) and Australia
	Contracts with public entities in the Netherlands for procurement of true price coffee	Unexpected result of feasibility of giving online instructions will make it easier to provide assistance in the future There is likely to be continued demand for high-quality leather and leather products from Ethiopia				

In sum, using scores (+, +/- or -), the evaluators' judgment of sustainability of the three pillars based on the selected sample of projects and Pillar 2 and 3 activities is as follows:

Programme pillar:	Sustainability:
Projects	Some (+/-)
- TCA	Some (+/-)
- GTI	Some (+/-)
- IT Africa	Negative (-)
- Biomass India	Positive (+)
- INDUS Forum	Negative (-)
- CtC	Positive (+)
Tools	Positive (+)
Enabling Environment	Some (+/-)

Notes: A plus/minus has to be interpreted that there is mainly an early outcome achieved, namely awareness raising; A minus has to be interpreted that it is too early to observe impact

4. Relevance, additionality and leverage

This chapter describes relevance, additionality, leverage and efficiency of the Oml programme.

4.1 Relevance

In this section we assess how relevant the Oml programme has been in terms of (expected) programme impact versus identified challenges. The findings on relevance of the selected projects are summarized in Table 6.

Table 6: Relevance of selected projects

	TCA coffee	GTI	IT Africa	INDUS Forum	Biomass India	CtC
Examples of relevance	The (potential) impact of this project is in line with the need to address the environmental, financial and social sustainability challenges that coffee cultivation faces to create a futureproof coffee sector	Ethiopia wants to stimulate its own leather industry to develop products for the international market, higher up in the value chain	Addresses mismatches in the African labour markets of IT specialists and shows the potential to generate fair trade in IT services and generate decent and well-paid employment for graduates in IT from African universities. Can contribute to improving the living conditions of poor households, to the extent that graduates come from such households	Addresses challenges that are identified in various sectors that have huge social and environmental impacts	Relevant, given the scale of pollution in India that is due to burning of crop residue	Set-up of an integrated and transparent supply chain between India (and later Sri Lanka) and the Netherlands can contribute to a market transition towards circular fashion and circular workwear (support to business initiatives within CtC consortium and DCTV network).
	Addresses the need to create awareness among buyers of coffee of the true price of coffee	The project's goals are aligned to the challenges facing the industry in Ethiopia	There is potential demand for Fairtrade IT services and growing interest among Dutch companies in IT offshoring to Africa, but more awareness creation is needed	Contributed to awareness creation of environmental problems and potential solutions New business models like circularity gained attention in recent years	Contributed to awareness creation of environmental problems and potential solutions	Contributed to awareness creation of environmental problems and potential solutions The initiative wants to prove that a responsible, circular and transparent textile product can be offered at an affordable price CtC consortium still in full action to match textile waste streams to recycled production
		GTI stakeholder engagement can address multiple problems in the value chain, though more attention is required to improve the quality of the raw material (hides and skins)	More awareness creation is needed among public organizations in the Netherlands as potential buyers of IT services from Africa	Without the INDUS Forum the matches would not exist		

MVO Nederland has played an important role in developing tools, but especially in facilitating matches, developing projects, bringing parties together and coordinating activities. MVO Nederland has a strong business network in the Netherlands that has been used up to its potential. For Pillar 1 activities, the projects, it is hard to say something about the relevance in terms of realized results at outcome and impact level. Nonetheless, based on the expectations, the challenges focused on and the interviews, we can say that the Oml programme can be seen as highly relevant ex-ante. For example, it is evident that the GTI project’s goals are aligned to the challenges the industry in Ethiopia is facing. By working with the stakeholders, such as the abattoirs, collection centres, manufacturers, tanneries, the government local buyers, foreign buyers, and government and financial institutions, GTI stakeholder engagement can address multiple problems in the value chain. However, it has also been stressed that an important actor, farmer and breeder, are overlooked, because they would play an important role in improving the raw materials that go to the market.

Similarly, the CtC project in India is very relevant, because it wants to prove that a responsible, circular and transparent textile product can be offered at an affordable price. Likewise, the Biomass project is of huge relevance to India, given the scale of pollution due to burning of crop residue, causing also health problems. Though this is a chronic environmental and social problem in Northern India, farmers in other parts of the country also resort to burning crop residue.

In all three pillars, the strengths of MVO-Nederland – their network and knowledge on RBC – has been deployed well. Next to that, we have found that the tools and projects, as well as activities within the pillar enabling environment, have contributed to raising awareness for RBC in general and for sustainable business models.

Several stakeholders that were interviewed also emphasized the relevance of the TCA project in terms of creation of awareness of the true price of coffee among consumers and government.

In sum, using scores (+, +/- or -), the evaluators’ judgment of relevance of the three pillars based on the selected sample of projects and Pillar 2 and 3 activities is as follows:

Programme pillar:	Relevance:
Projects	Positive (+)
- TCA	Positive (+)
- GTI	Positive (+)
- IT Africa	Positive (+)
- Biomass India	Positive (+)
- INDUS Forum	Positive (+)
- CtC	Positive (+)
Tools	Positive (+)
Enabling Environment	Positive (+)

Notes: A plus/minus has to be interpreted that there is mainly an early outcome achieved, namely awareness raising; A minus has to be interpreted that it is too early to observe impact

4.2 Additionality

This section focuses on the programme’s additionality related to the Oml programme. ToR evaluation sub-questions addressed in this section are:

1. To what extent was **cooperation with RVO helpful** in the development and financing of actual projects?
2. To what extent would the SMEs that are part of these projects, have taken **similar** actions related to the identified RBC risks and sustainable business opportunities **without this programme**, and how dependent were the SMEs on MVO NL throughout the projects?

The Oml programme was structured in a way that MVO Nederland would develop projects on the basis of SIB-scans and match-making, and would search for finance to actually implement the projects. The Oml programme was financed through the Ministry of Foreign Affairs. RVO instruments were one of the potential sources of finance for the projects. This was not always easy, because RVO basically handled every application for funding through the Oml programme in the same way as other applications for funding from financial instruments managed by RVO. Next to that, normally RVO finances individual firms instead of consortia. This has in some instances led to uneasy situations, because of the uncertainties regarding the funding for implementation of the projects.

The additionality of the cooperation with RVO has been helpful to inform SMEs participating in the three pillars about additional instruments provided by RVO. Some of the projects applied for additional funding or subsidies through the RVO instruments. Examples are DGGF funding, PSD Apps, and FVO (Fund for Responsible Business). MVO NL also applied for additional funding from GIZ in relation to the coffee project. In addition, IMVO vouchers (funded by the Ministry of Foreign Affairs and executed by MVO NL) were used by individual companies to assess a specific issue in the supply chain. The project Clothes the Circle is already in the upscaling phase. It is pitching its business case to potential investors (FMO, the Dutch entrepreneurial development bank, RVO and Stichting Doen) and private investors (brands).

External financing of the Oml programme has become more important over time (Figure 1), which is in line with the design of the programme. The proportion of (expected) external financing gradually increased from 11% in 2017 to 29% in 2020. It was 21% on average during the programme period. As of 2018, the share of external financing was highest in the case of the CSR Risk Check tool. Figure 2 also shows a clear upward trend in the external financing of the projects.

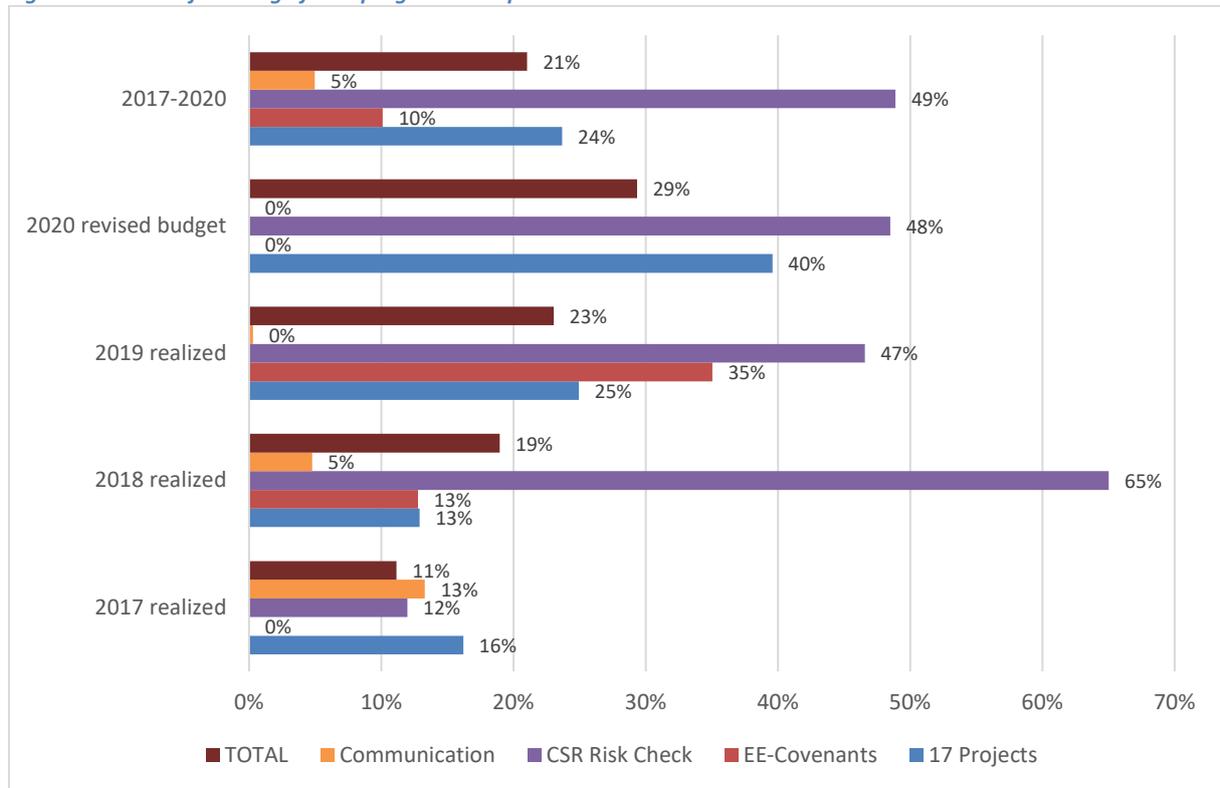
Based on the interviews, the case studies and the documents, the evaluators conclude that without MVO NL it had not been possible to achieve the same project results. Whether results are obtained at the different levels also depends on whether the projects are effective and have the potential to contribute to impact. It is clear that the three programme pillars raised awareness related to RBC challenges and solutions and sustainable business models. It is also clear that SMEs actively involved in the programme all took action to identify their RBC risks in their supply chain. Whether this will lead to RBC improvements and solutions is not clear yet. It is generally not only too early to see such results, but also uncertain whether such results will indeed be achieved. Responsibility to take actions on RBC improvement lies with the SMEs and is within the sphere of influence of MVO Nederland, but outside its sphere of control.

In several projects, the companies are still quite dependent on MVO NL as facilitator and coordinator of the project activities. An exception is the GTI project, in which Solidaridad¹² is the main coordinator, although MVO Nederland remains important because of its strong network of RBC-oriented companies in the Netherlands. MVO NL, Solidaridad and other stakeholders clearly play complementary roles in

¹² Solidaridad is also funded by the MFA.

the project. As one of the interviewees expressed it: “I think the reason that the project is agreed and put together and launched is because without each other we wouldn't be able to reach the objectives.”

Figure 2: External financing of Oml programme expenditure



Source: Own calculations based on MVO Nederland (various years), Annual Plans and data provided by MVO NL.

Note: Limitations of data availability did not allow for a more detailed breakdown of (realized) budgets.

Another exception of a project in which MVO NL does not play the lead role is Biomass India. In the case of that project, the role of facilitator and coordinator has been transferred to NL Works.

Interviewees emphasized that Oml contributed to raising awareness related to sustainable business models, such as circularity, although some sectors were already more aware of RBC challenges than others. For example, in the coffee sector, RBC has already been an important topic on the agenda for several years, at least for the type of companies that are a member of the Futureproof Coffee Collective. For other sectors, like the leather sector and ICT, RBC was (or specific aspects within RBC were) relatively new on the agenda.

At the beginning of the programme, circular business models were often not on the agenda yet. The Oml programme has helped to show opportunities and solutions for RBC problems and sustainability challenges, with a focus on environmental issues, though also paying attention to social issues. The Oml programme has also developed and/or promoted tools to identify RBC risks and opportunities – such as the RBC Risk Check, Tannery of the Future and TCA tools – and made possible (other) relevant activities related to improving the enabling environment for stimulation of sustainable trade and investment with/in EMDEs. Based on the results found for textiles, there are indications that the activities of the three pillars reinforce each other.

The findings on additionality of the selected projects are summarized in Table 7.

Table 7: Additionality of selected projects

	TCA coffee	GTI	IT Africa	INDUS Forum	Biomass India	CtC
Findings on additionality	Without the (financial) contribution from Oml it would not have been possible to develop and implement this project	Oml financing in development phase resulted in involvement of Solidaridad and successful application of EU funding	The required financial contribution from Oml to cover the costs was limited, but role of MVO Nederland was key in forming the network of Dutch-African IT companies and implementing activities	Without the INDUS Forum most of the matches wouldn't have occurred.	Indication that contribution of MVO Nederland through INDUS platform was additional	Without the coordination by MVO Nederland, it would have been difficult to get competing businesses across the supply chain to work together MVO Nederland has put circular business opportunities on the agenda in India, Sri Lanka, Turkey and Australia by outreach and matchmaking programs
		MVO Nederland played a key coordinating role, especially in the development phase of the project	Importance of the neutral role of MVO Nederland in the project	It is due to MVO Nederland and its network that the INDUS Forum has performed well on an output level. MVO Nederland invested a lot of time and effort in the cooperation with the local partners, including Solidaridad		
		MVO Nederland (with its strong business network in the Netherlands) and Solidaridad (with more 'boots and brains' on the ground)				

In sum, using scores (+, +/- or -), the evaluators' judgment of additionality of the three pillars based on the selected sample of projects and Pillar 2 and 3 activities is as follows:

Programme pillar:	Additionality:
Projects	Positive (+)
- TCA	Positive (+)
- GTI	Positive (+)
- IT Africa	Positive (+)
- Biomass India	Positive (+)
- INDUS Forum	Positive (+)
- CtC	Positive (+)
Tools	Positive (+)
Enabling Environment	Mixed (+/-)

Notes: A plus/minus has to be interpreted that there is mainly an early outcome achieved, namely awareness raising; A minus has to be interpreted that it is too early to observe impact

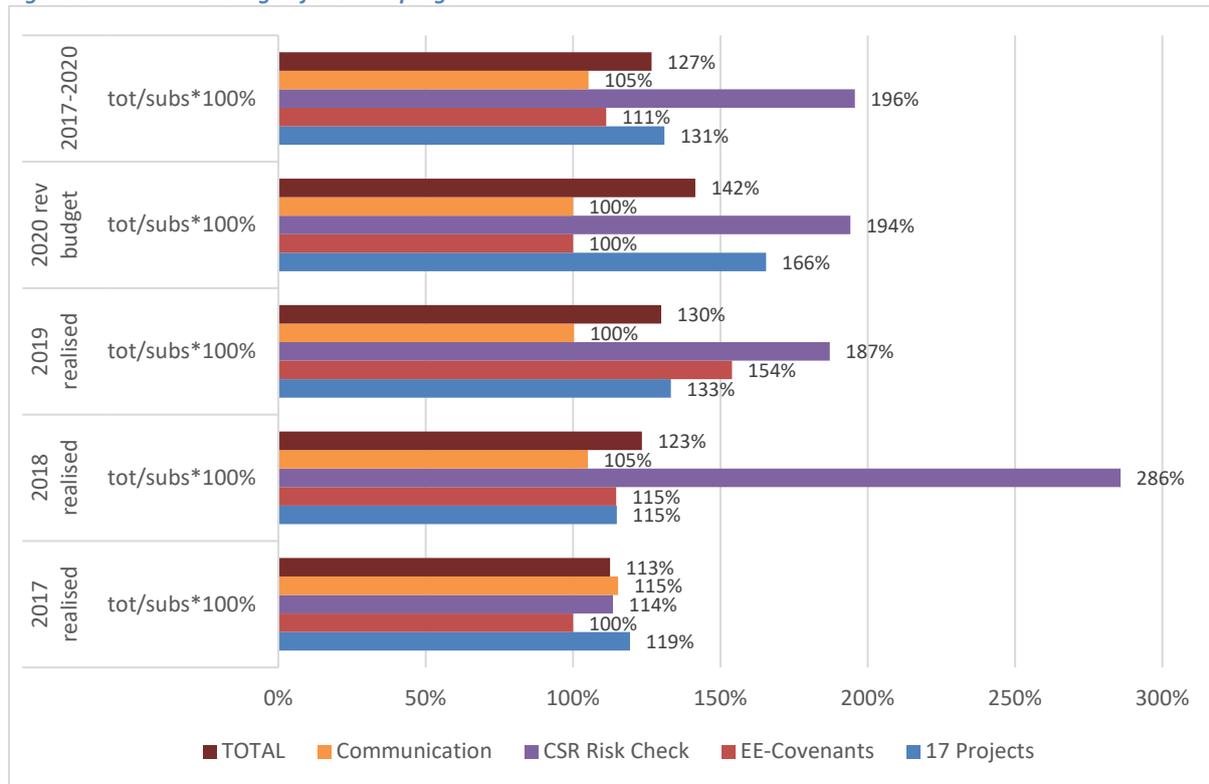
4.3 Leverage

This section focuses on the programme's leverage related to the three Oml programme pillars: the projects, tools and enabling environment.

An indicator of the leverage in financial terms of the Oml programme is the total financing relative to the Oml subsidy, which rose from 113% in 2017 to (a budgeted) 142% in the final year and which was

126% on average. The financial leverage clearly rose in Pillar 1, the projects (Figure 3). For lack of detailed financial data, it was not possible to calculate this indicator for each of the individual case study projects.

Figure 3: Financial leverage of the Omi programme



Source: Own calculations based on MVO Nederland (various years), Annual Plans

Note: Limitations of data availability did not allow for a more detailed breakdown of (realized) budgets.

Leverage of the programme in terms of ‘the ability to influence behaviour beyond the applicant’ or ‘the influence of Dutch policy on various actors’ (see IOB 2019: 16, 25) can be seen as the extent to which behaviour of various actors in the projects (or of actors beyond the projects) is influenced. It is likely that the actions of the MVO Nederland staff involved in the projects influenced the behaviour of other project stakeholders, as MVO Nederland was one of the coordinating parties.

From the interviews and limited documentation, it is possible to conclude that some of the projects clearly influenced behaviour ‘beyond the applicant’. For others, like the IT Services from Africa, it is generally still too early to observe this, though some of the interviewees are of the opinion that the project definitely has had leverage, but that that leverage needs to be communicated (better). The participating companies are now more known in Africa. Interviews were held in local media in which it was explained that they aim at development goals and apply ethical principles. One of the companies has developed a tool to test the 10 principles (not yet launched) – to measure satisfaction of staff. At the same time, the influence on procurement practices of public organizations in the Netherlands is considered to be still very minimal.

An observation in the case of the GTI project is that there does not yet seem to be influence on stakeholders in the first part of the leather value chain, i.e., livestock farmers, but there may have been some on local leather-buying companies in Ethiopia, who participated in a seminar held in Ethiopia and through that seminar got in contact with leather producers and learned about RBC.

In relation to the CtC project and the textile covenant, MVO NL has been invited to think along with the parties of the textile covenant about how to incorporate the circular agenda, as well as biodiversity in the new strategy. This shows the leverage of the CtC and all related initiatives.

The findings on additionality of the selected projects are summarized in Table 8.

Table 8: Leverage of selected projects

	TCA coffee	GTI	IT Africa	INDUS Forum	Biomass India	CtC
Financial leverage	Financial contribution from Oml matched by an amount of external funding of the same order of magnitude	Financial contribution from Oml resulted in substantial EU funding and contribution from chemicals-supplying company	Financial leverage not very relevant	The project received co-funding from the EKN in India	Limited financial leverage: contribution from PSD Apps	The CtC project in India already partly existed on a small scale and is not fully financed by Oml. However, the CtC consortium has been strengthened and sustained through the programme.
Influence on behaviour of other project stakeholders	MVO Nederland influences behaviour of other actors beyond the project	MVO Nederland influences behaviour of other actors beyond the project	Participating companies and ethical principles of trade in IT services more known in Africa	Has shown that (Dutch) companies are interested in solving sustainability problems, in using specific waste as input for their product, which has leveraged awareness for sustainability issues	Project led to increased awareness that there is a business case for sustainability.	The stimulus through the CtC project to dive into the challenges within the textile production and supply chain gave insights in many existing problems and also led to solutions
			Leverage in terms of influence on procurement behaviour of public organizations in NL still very minimal			Thinking in a circular way was not common yet in India.
					Project has shown that (Dutch) companies are interested in solving sustainability problems, in using specific waste as input for their product	MVO NL became a main partner in DCTV to involve the international supply chain to circular business opportunities in EU

In sum, using scores (+, +/- or -), the evaluators' judgment of leverage of the three pillars based on the selected sample of projects and Pillar 2 and 3 activities is as follows:

Programme pillar:	Financial leverage:	Influencing behaviour
Projects	Some (+/-)	Positive (+)
- TCA	Some (+/-)	Positive (+)
- GTI	Positive (+)	Some (+/-)
- IT Africa	Not relevant	Some (+/-)
- Biomass India	Some (+/-)	Positive (+)
- INDUS Forum	Some (+/-)	Positive (+)
- CtC	Positive (+)	Positive (+)
Tools	Some (+/-)	Some (+/-)
Enabling Environment	Some (+/-)	Some (+/-)

Notes: A plus/minus has to be interpreted that there is mainly an early outcome achieved, namely awareness raising; A minus has to be interpreted that it is too early to observe impact

5. Conclusions and recommendations

This chapter presents the conclusions and recommendations related to the evaluation of the ‘Omzet met Impact’ (Omi) programme implemented since 2017, which was carried out on the basis of a sample of Omi projects from Pillar 1 of the programme and of programme activities related to due diligence tools (Pillar 2) and the enabling environment (Pillar 3).

The overarching objective of the Omi programme implemented by MVO Nederland (MVO NL) is defined as follows: *“The activities of the programme are expected to contribute to more sustainable trade between SMEs based in the Netherlands and companies based in emerging and developing countries (EMDEs) and more sustainable investment in those countries.”*

The evaluation addresses the question of whether this objective has been achieved by testing the programme and project Theories of Change. It draws conclusions based on the results of an analysis of the contributions of the programme’s activities and outputs to outcomes and impact throughout the results chain – covering the evaluation criteria effectiveness and impact – and of analyses related to other evaluation criteria, i.e., sustainability, relevance, additionality and leverage.

The evaluation does not cover the evaluation criterion of efficiency. A thorough assessment of efficiency of the Omi projects is hampered by insufficient (quantitative) information on project results at output level, let alone of such results at outcome and impact level. Lack of common indicators like people trained (output level), awareness raised (outcome level) or reduced responsible business conduct (RBC) risks (impact level) and a suitable benchmark – i.e., when are we satisfied? compared to what? – also complicate an assessment of efficiency. The results from Pillar 2 (tools) and Pillar 3 (enabling environment) show clear results at output level (people reached/trained/used the tools) and a positive indication of outcome-level results (increased awareness), with the potential to lead to impact results (less RBC risk and increased sustainable trade). However, also for these pillars a thorough assessment based on actual data at outcome and impact level was not possible due to lack of information and a lack of clarity regarding the expected pathways.

Conclusions

Overall, based on the information gathered through this evaluation, the evaluators conclude that MVO NL played an important role by identifying RBC risks and challenges in the different countries covered by the programme through the execution of so-called Sustainable and Inclusive Business-scans (SIB-scans). Furthermore, MVO NL facilitated matchmaking through bilateral matchmaking and matchmaking events using their network, resulting in the building of consortia. This matchmaking resulted in 22 potential International RBC projects. Twelve of these projects reached the implementation or upscaling phase. Four of those twelve projects have attracted private investments for future activities.

Little evidence has been found that the Omi programme has already increased sustainable trade between SMEs based in the Netherlands and companies based in emerging and developing countries and that it has already led to more sustainable investment in those countries. Nonetheless, we conclude on the basis of our findings that the activities executed through the Omi programme are expected to contribute to the programme’s key objective. More specifically, looking at the four objectives from the programme proposal we have found that the programme has contributed to (1) the identification of RBC risks in the international chains of companies as well as to increase awareness

and knowledge how to (2) remedy these RBC risks. Furthermore, the Oml programme has clearly contributed to (3) identify untapped sustainable business opportunities in EMDEs. Evidence found that companies have actually converted these sustainable business opportunities into trade and investments that contribute to ecology, living and working conditions is still limited.

Table 9 gives an overview of the evaluators’ judgment related to the evaluation criteria (effectiveness, impact, sustainability, relevance, additionality and leverage) for the selected case studies and for the projects overall (Pillar 1), as well as for the tools (Pillar 2) and enabling environment (Pillar 3). A score of, respectively, a plus (+), a plus/minus (+/-) or a minus (-) indicates that a project/pillar is or is (largely)/is partly/is not yet or for the moment hardly effective, etc.

Table 9: Summary of evaluation findings

	Individual projects						Total projects (Pillar 1)	Tools (Pillar 2)	Enabling environment (Pillar 3)
	TCA coffee	GTI	IT Africa	Biomass India	INDUS Forum	CtC			
Effectiveness ^a	+	+	+	+/-	+/-	+	+/-	+/-	+/-
Impact ^b	+/-	-	-	-	-	+/-	+/-	+/-	+/-
Sustainability (based on expectation)	+/-	+/-	-	+	-	+	+/-	+	+/-
Relevance	+	+	+	+	+	+	+	+	+
Additionality	+	+	+	+	+	+	+	+	+/-
Leverage:									
- Finance	+/-	+	n.r. ^c	+/-	+/-	+	+/-	+/-	+/-
- Influencing Behaviour	+	+/-	+/-	+	+	+	+	+/-	+/-

Notes: ^a A plus/minus has to be interpreted that there is mainly an early outcome achieved, namely awareness raising; ^b A minus has to be interpreted that it is too early to observe impact; ^c n.r. = not relevant

Overall, the evaluators are positive about the role played by the implementer of the Oml programme, MVO NL, in relation to their tasks specified and also related to the additional value as provided by MVO NL. Nevertheless, due to the structure and content of the Oml programme, the contribution of the Oml programme in general to the Private Sector Development initiative of the Ministry of Foreign Affairs appears to be limited at this moment. This is mainly due to timing issues – it is too early to be able to assess the actual impact. But it is also due to the time frame of the programme, as it seems that the programme has not yet been able to show and capture its full potential, and the structure of the programme, i.e., there was money available for project identification and initiation but not for project execution).

Process

The Oml programme focusses on ‘do no harm’ (i.e., reducing negative impacts) as well as on ‘do good’ (i.e. increasing positive impacts which go beyond reducing negative impacts). The assignment provided to MVO NL and the result-based indicators as agreed upon in the proposal and contract are mainly framed on output level (e.g., number of SIB-scans, number of matchmaking events, initiation of projects) and in a few cases on outcome level (e.g., private investments related to the initiated projects), while expectations as specified in the general ToC but also for the available project ToCs were set on outcome and impact level. The ToC developed for the programme, in commission of MVO NL, does not explicitly define intended results on output (e.g., number of people trained), outcome level (e.g., increased awareness) and impact levels (such as increased RBC in international value chains), and is therefore hard to evaluate. Also some project-specific ToCs were developed – for

example for CtC, Biomass India and TCA coffee. Not all of them explicitly distinguish the different result levels and related underlying assumptions. The ToC for TCA in coffee Colombia does for example not include the explicit distinction into output, outcome and impact. In addition, some of the initiatives already existed before Oml started. It is therefore hard to evaluate the contribution of the Oml programme to those initiatives, the more so if expected results have not been explicitly defined upfront.

The phase from matchmaking to project initiation took much more time than expected. Therefore, an additional phase, project development, was added to Pillar 1 of the programme. A part of the assignment was that MVO NL would not only initiate projects, but would also search for (additional) funding for project implementation. The main sources for that kind of funding were found at RVO, Stichting Doen, EU, and other. However, acquiring additional financing turned out to be not so easy as initially hoped. This caused delay in project development and the start of projects, which hampered assessment on outcome and impact level during this evaluation. Apart from that, since MVO NL monitors the results of the activities/project and not specifically of its own (financial) contribution only, it is difficult to assess what the effect of MVO Nederland's contribution has been.

To secure lasting results of the three pillars stakeholders are needed to invest in the platforms built or tools designed, or to proceed with the initiatives (e.g., workshops/symposia). Securing follow-up financing was not explicitly included in the assignment to MVO NL.

Effectiveness

MVO NL has generally performed well in view of the assignment of the Oml programme. RBC risks and opportunities are identified by the SIB-scans. Based on these results MVO NL used their network to search for relevant Dutch firms that could contribute to solve the problems. Local stakeholders like Solidaridad India, Envia India and Symphony are meaningfully included in the development and execution of the programme and projects and played an important role to reach out to the local SMEs. Stakeholders involved in the different EMDE countries search for interested local firms. These activities led to many matches. A strength of MVO NL is its strong business network in the Netherlands, which complements the networks and expertise of implementing partners in EMDEs, such as Solidaridad. The next steps, from match to pilot project could only be indirectly controlled by MVO Nederland, while the step from pilot project to business case and upscaling is (largely) outside its scope of control.

This evaluation found that for most of the selected projects in this study it was hard to assess the results beyond output level. Most of the projects reached the implementation phase only recently and it could not be expected impact results would be available yet. Next to that, Corona caused delay of the programme and project activities and affected the results. In some cases, it required replacement of particular activities by others – often involving a shift from physical to online activities. Due Diligence is not in all projects explicitly incorporated, though MVO NL involves mostly companies that can be considered frontrunners in RBC. However, their proactive attitude towards RBC – in particular aspects – does not guarantee good due diligence, as defined by the OECD Guidelines.

The interaction between the programme pillars – as envisaged in the programme ToC – worked out quite well for some sectors. An example is the textile case Clothes the Circle. The project and its partners are supported by the CSR Risk Check tool (tooling) and workshops and seminars organized for the textile covenant partners (enabling environment). For other projects, it was not clearly found that interaction between the pillars was explicitly targeted. The Risk Check tool has been used more often

than expected, but it remains difficult to assess what the practical value is of the information and especially how this influences the behaviour of companies. The same can be said for the workshops and seminars organized through the third pillar, enabling environment. The workshops and seminars are in general well-conceived; however, it is not clear if and in what way behaviour has been influenced by those activities.

Impact

Time frame of the programme is generally too short to already expect results on outcome and, especially, impact level. Especially while some projects have been developed and implemented very recently. Each of the six case studies have the potential to positively contribute to the SDGs. Each project explicitly selected several SDGs to contribute to. Project specific SDG analysis are included in the annual programme reports of MVO NL. If all projects will be executed as expected each of the projects will contribute to the SDGs.

Sustainability

Whether the activities executed within the three programme pillars will sustain is doubtful. Although there are concrete examples available of follow-up financing/funding (e.g., Biomass India and CtC), follow-up (funding) is not secured/searched for all activities within Oml programme (e.g. INDUS Platform). The lack of information on the actual impact of the projects, especially in the case of the INDUS Platform, hindered stakeholders to already commit themselves to invest in the initiatives to sustain or upscale the results.

Relevance

The Oml programme is well structured, i.e. development of projects through SIB-scans, matchmaking and initiating projects to build a business case and model that can be upscaled supported by tools and activities to create an enabling environment. This structure ensures implicitly the relevance of the work done and the projects initiated. While the SIB-scans and matchmaking ensure that only relevant project are initiated, the actual development of projects will be limited to projects that attract interest from national and international parties. The evaluators are positive about the relevance of the programme and the individual pillars. In sum, all six case study projects are relevant ex ante. The same can be concluded for Pillar 2 (tools) and activities within Pillar 3 (enabling environment). Whether this relevance will in the end lead to effectiveness and results on outcome and impact needs more time to materialize.

Additionality

It is concluded that the Oml programme was additional: without the contribution from the Oml programme and MVO NL as facilitator, it would have been difficult to realize the results that have been achieved. The strengths of the Oml programme are the SIB-scans conducted, resulting in matchmaking and in some cases to actual projects. Also the tooling developed is found to be practically useful for the companies making use of the tools. The workshops and communication organized to raise awareness and increase knowledge related to RBC challenges and opportunities are well perceived by the interviewees. MVO NL clearly contributed through their (inter)national network enabling the matchmaking and developing projects.

Leverage

The programme has leverage, both in terms of attracting co-financing and influencing the behaviour of other actors involved in the programme and beyond. The OMI programme raised awareness or increased awareness for sustainability issues and new/sustainable business models (you can earn money with solving sustainability problems or by focusing on RBC issues).

Recommendations

Based on our conclusions, we have drafted recommendations towards the different programme partners and specified to which evaluation criteria they are related. Learning was added as a topic.

MVO Nederland:

- Make explicit which outcomes and impacts can be expected to be realized during programme implementation (*Effectiveness/Impact*)
- Where possible, make explicit within which timeframe outcomes and impacts can be expected to be realized beyond programme implementation (*Effectiveness/Impact*)
- Make an explicit distinction into different levels of results in all ToCs (*Effectiveness/Impact*)
- Monitor results from output to expected impact and explicitly include this in the assignment, for example to adapt the specified impact pathways based on results on output and outcome level and translate these into expected impacts (*Effectiveness/Impact*)
- Collect baseline data (*Effectiveness/Impact*)
- Include at least one common indicator across projects (for example, annual value of sustainable trade generated between EMDEs- and NL-based SMEs) (*Effectiveness/Impact*)
- Include due diligence in accordance with OECD guidelines and UNGPs, as part of the company assessment when projects are started (*Impact*)
- Support and pro-actively motivate companies to initiate/expand RBC (*Impact*)
- Assess which kind of on-site activities could be replaced by online activities based on the experience of the situation with COVID-19-related travel restrictions (*Learning*)
- Assess how the different pillars of the programme can reinforce each other (*Learning*)
- Share project ToCs across project teams (*Learning*)
- Communicate actively related to the tools, enabling environment and results achieved (*Learning*)
- Explicitly communicate and discuss the learnings during the execution of the programme internally and to the programme partners (RVO, MFA Companies) (*Learning*)

RVO:

- Communicate pro-actively to MVO NL and companies what the possibilities are of financing from instruments managed by RVO (*Impact*)
- Include the search for follow-up funding as an explicit part of the assignment (*Sustainability*)
- Explicitly communicate and discuss the learnings during the execution of the programme internally and to the programme partners (MVO NL, MFA) (*Learning*)

Ministry of Foreign Affairs:

- Follow more closely the development of ToCs (*Effectiveness/impact*)

- Explicitly include the monitoring of results from output to expected impact in the assignment, for example to adapt the specified impact pathways based on results on output and outcome level and translate these into expected impacts (*Effectiveness/impact*)
- Reconsider including finance for project execution when new programmes are developed or at least be clear about the potential implications if financial support for project execution is not part of the programme (*Effectiveness/Impact*)
- Create more options of RVO financing of groups of companies, as RVO-managed financing instruments are principally focused on individual companies (*Impact*)
- Include the search for follow-up funding as an explicit part of the programme implementation (*Sustainability*)
- Identify possibilities for follow-up funding/consider financing of a programme like Business with Impact (*Sustainability*)
- Assess whether a programme with a duration of more than 4 years would be desired (*Sustainability*)
- Make sure the findings of the Oml programme are used for policy evaluation purposes (*Learning*)
- Consider the need for an ex-post evaluation of the Business with Impact programme (*Learning*)

Companies:

- Identify possibilities for follow-up funding (*Sustainability*)
- Proactively search for additional investments and use the network of MVO NL/RVO (*Sustainability*)
- Identify possibilities for taking over the facilitating role played by MVO NL in projects in which the companies are involved (*Sustainability*)

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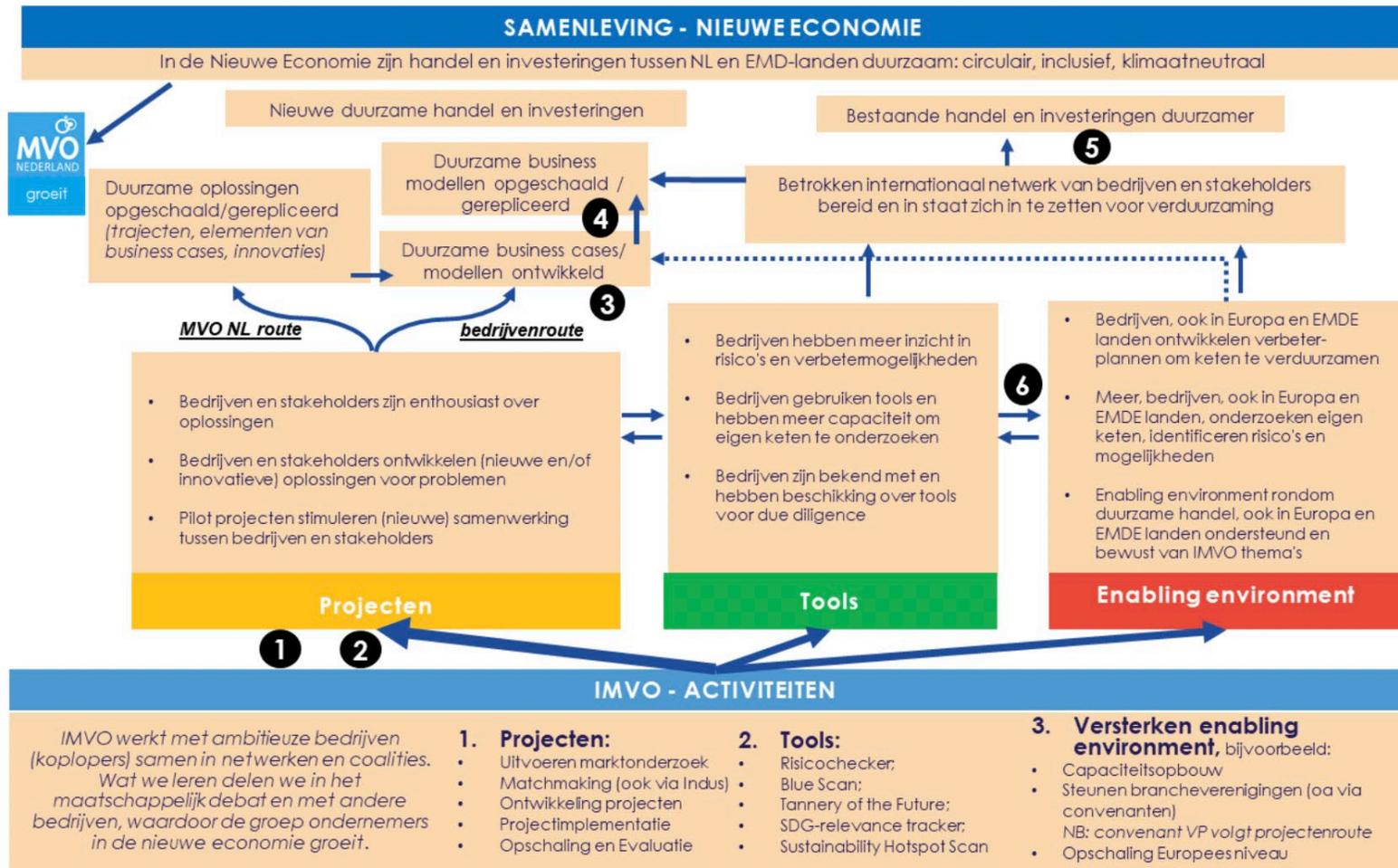
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Annex 1: ToC Oml Programme

TOC IMVO Programma – Omzet met Impact



AANNAMES

1. We slagen erin onze projecten succesvol te vermarkten en te financieren.
2. Er is bereidheid tussen bedrijven om samen te werken
3. De projecten leveren business modellen op
4. Bedrijven zullen opschalen/repliceren als commercieel success is aangetoond.
5. Meer kennis van IMVO leidt tot verduurzaming van handel en investeringen.
6. Tools zijn bruikbaar voor bedrijven om risico's en mogelijkheden in ketens te onderzoeken

ENABLERS

- IMVO Vouchers
- Beschikbaarheid cofinanciering mogelijkheden

DISABLERS

- wantrouwen tussen bedrijven
- veranderingen in de markt, sector, wetgeving

Annex 2: Questionnaire for project interviews (Pillar 1)

Context/ situation	<ul style="list-style-type: none"> - What is the main goal of the project? - What are the main challenges related to Responsible Business for your company/for companies within the sphere of the project?
Process and additionality	<ul style="list-style-type: none"> - Since when are you involved in this project? - Why did you decide to participate in this project? - Could you/other stakeholders have received the same support/opportunity in the absence of the project? If so, how? - To what extent were other stakeholders, such as civil society, meaningfully included in the development and execution of the projects?
Output (results within the project's sphere of direct control)	<ul style="list-style-type: none"> - What were the direct results of the project?
Outcome (results within the project's sphere of direct influence; results to which the project's output may have contributed)	<ul style="list-style-type: none"> - How has the output of the project contributed to the implementation/improvement of RBC? (check the Due Dilligence steps*) - If not, or not fully, why not? Are there critical assumptions that are not fulfilled? If so, which? - Would you have achieved the same improvement in RBC without the project?
Impact (results within the project's sphere of indirect influence; results to which the project's outcomes may have contributed)	<ul style="list-style-type: none"> - What kind of commercial benefits (in terms of trade/investment) have you/participating companies obtained, if any, thanks to the participation in the project? Would you/they have obtained the same benefits if they would not have participated? - Has the company achieved any concrete environmental and/or social improvements in the countries? Were they thanks to participation in the project? What has it meant for sustainable development (think also about systemic change, policy change at national or regional level, SDGs) in these countries? - If no impact, why not? Are there critical assumptions that are not fulfilled? If so, which? - If it is too early to assess this, do you expect that there will be impact? - Are you aware of any unintended positive or negative effects? If so, which?
Sustainability	<ul style="list-style-type: none"> - To what extent did the project result in lasting trade/investment relations between the Dutch SME's and the local trade partners? - How do you see the future of the project, will the output/outcome/impact continue to exist? - What are the possibilities to upscale the project?
Ownership/ Dependency	<ul style="list-style-type: none"> - What is the governance structure of the project (incl. project coordination)? - Who is responsible for the success of this project? Do you feel responsible for the success of the project?

	<ul style="list-style-type: none"> - Which support did you receive from the project coordination/how did you coordinate the project? How important was the project coordination for the success and results of the project?
Advice	<ul style="list-style-type: none"> - Do you have any advice how the project could have let to better/more/higher results? - Has the project provided what you needed? Did you had additional needs that were not provided by the project? - Do you have any documentation you want/can share with us? Evidence?

***Due Dilligence steps:**

1. We identify the most important opportunities and risks in our own business operations
2. We identify the main opportunities and risks associated with the activities of our customers and suppliers in the (value) chain
3. We have formulated policies on these and apply them in our management systems
4. We have set targets and indicators for these
5. We keep track of our results
6. We report on our results according to international standards (such as GRI)

Annex 3: Stakeholders interviewed

Name	Organisation	Position	Pilar 1	Pilar 2	Pilar 3
			Projects	Tools	Enabling environment
Andrés Santana Bonilla	Agricultural Advisor	Royal Netherlands Embassy, Bogotá, Colombia	X		
Anne Ligthelm	Investment Manager Dutch Good Growth Fund, Start-up Financing and Technical Assistance	Netherlands Enterprise Agency (RVO)	X		
Annette Wijman	Private Sector Development Coach	RVO	X	X	X
Alberto L. Verdecia	Communication officer	Red Ecolsierra	X		
Alejandra Gonzales	Consultant Chile, Argentina, and Peru	Business Sweden		X	
Bernedine Bos	International program manager	KplusV (previous CSR Europe and MVO Nederland)			X
Cappi Wefers Bettink	Cashew impact manager	Johnny Cashew		X	
Daniel Tesfaye	Green Tanning Initiative project manager	Solidaridad Ethiopia	X		
Dennis de Weerd	CEO	Incentro, Kenya	X		
Diana van der Stelt	Sales Representative in the Netherlands	Trinity Software Center	X		
Ellen Sillekens	Innovation Manager	Sympany	X		
Ernesto Spruyt	Managing Director	Tunga, Uganda	X		
Frans Tilstra	Sustainable business developer, Initiator of the Green Tanning Initiative	MVO Nederland	X	X	X
Gerdien Dijkstra	Project manager CSR Risk Check	MVO NL		X	
Gert van der Bijl	EU Policy Advisor	Solidaridad Network (NL)	X	X	X
Giulia Viero	Business Process and Data Analysis	ECOR Global	X		
Irma van Leeuwen	Monitoring & Evaluation Officer	MVO Nederland	x	x	X
Jan Driegen	Directeur techniek	Alloptimal B.V.		X	
Joel Brounen	Country Manager Colombia	Solidaridad	X		
Juan Pablo Lasso Argote	CEO & Founder	Argote Specialty Coffee	X		
Koos van Eyk	Programme Manager Public Private Partnerships	NLWorks	X		X
Kristina Seidler	Head of Sustainability & Product Safety	Esprit		X	
Laura Miguel Ayala	Donor Relations Manager	Solidaridad Network (NL)	X	X	X
Lennart Clercx	Founder	This Side Up	X		
Leonie van der Stijl	Second Secretary Economic and Commercial Affairs, New Delhi (10/2016 – 10/2018)	Previous NL Ambassade, New Delhi	X	X	X
Lisanne Oonk	Founder	Cultivar	X		
Lotje Kaak	Development Manager	Fairtrade Original	X		

Louise Pfälzter	Diplomaat - Economic and commercial affairs (08/2018 – 08/2020)	Previous NL Ambassade, New Delhi	X	X	X
Marielle van der Linden	Deputy Head Economic Department First Secretary	NL ambassade Peking, Previous IMH (ministry of Foreign Affairs)	X	X	X
Marjolein van Gendt	Project Manager IRBC	MVO Nederland	X	X	X
Meine van der Graaf	Project leader Futureproof Coffee Collective, Business Developer Latin America	MVO Nederland	X		
Michael Costello	Responsible for Environment, Social & Governance	Stahl	X	X	X
Michiel van Yperen	Transitionmanager voor circulaire productinnovaties in internationale ketens.	MVO Nederland	X		X
Nandita Kandal	Assistant Manager	Solidaridad	X		
Pals Brust	Co-Founder of Up-Set Textiles	Upset	X	X	X
Patricia de Vries	Agricultural Counsellor	Royal Netherlands Embassy, Bogotá, Colombia	X		
Petra Veeneman	Manager Business with Impact Programme	MVO Nederland	x	x	X
Peter van Rosmalen	Founder & Owner	Paperwise	X		
Richard Almanza Castro	CTO	Red Ecolsierra	X		
Rahel Boon-Dejene	Managing Director	R & D Ethiopia	X		
Ricco Fiorito	Commercial director	Cooloo	X		
Ronald de Hommel	Head of Colombian Operations	The Coffee Quest Colombia	X		
Roy Reintjes	Inkoopadviseur	KNAW		X	
Samir Mirza	Assistant Programme Manager	Solidaridad	X		
Sann Carrière	Circular Economy Business Development	ECOR Global	X		
Sanne Swinkels	Projectmedewerker	MVO Nederland	X	X	X
Tewodros Dechase	Founder and CEO	Dechase	X		
Victor Cordero Ardila	Manager	Red Ecolsierra	X		
Wies van Leeuwen	Business Development Coordinator India & Private Sector Development Coach India, Nepal & Bhutan	RVO	X		

Annex 4: List of project case studies

The following case studies were made, for which separate reports have been written:

1. INDUS Platform
2. Clothes the Circle
3. Biomass India
4. IT from Africa
5. TCA in Coffee/Futureproof Coffee Collective
6. Green Tanning Initiative (GTI)