

# COMMON GOOD MATRIX 4.1

This version is valid for Common Good Balance Sheets generated in 2013

STAKEHOLDER	VALUE	Human dignity	Cooperation and Solidarity	Ecological Sustainability	Social Justice	Democratic Co-determination and Transparency
A) Suppliers	A1: Ethical Supply Management Active examination of the risks of purchased goods and services, consideration of the social and ecological aspects of suppliers and service partners					90
B) Investors	B1: Ethical Financial Management Consideration of social and ecological aspects when choosing financial services; common good-oriented investments and financing					30
C) Employees, including business owners	C1: Workplace quality and affirmative action Employee-oriented organizational culture and structure, fair employment and payment policies, workplace health and safety, work-life balance, flexible work hours, equal opportunity and diversity 90	C2: Just distribution of labor Reduction of overtime, eliminating unpaid overtime, reduction of total work hours, contribution to the reduction of unemployment 50	C3: Promotion of environmentally friendly behavior of employees Active promotion of sustainable lifestyles of employees (mobility, nutrition), training and awareness-raising activities, sustainable organizational culture 30	C4: Just income distribution Low income disparity within a company, compliance with minimum and maximum wages 60	C5: Corporate democracy and transparency Comprehensive transparency within the company, election of managers by employees, democratic decision-making on fundamental strategic issues, transfer of property to employees 90	
D) Customers / Products / Services / Business Partners	D1: Ethical customer relations Ethical business relations with customers, customer orientation and co-determination, joint product development, high quality of service, high product transparency 50	D2: Cooperation with businesses in same field Transfer of know-how, personnel, contracts and interest-free loans to other business in the same field, participation in cooperative marketing activities and crisis management 70	D3: Ecological design of products and services Offering of ecologically superior products/services; awareness raising programmes, consideration of ecological aspects when choosing customer target groups 90	D4: Socially oriented design of products and services Information, products and services for disadvantaged groups, support for value-oriented market structures 30	D5: Raising social and ecological standards Exemplary business behavior, development of higher standards with businesses in the same field, lobbying 30	
E) Social Environment: Region, electorate, future generations, civil society, fellow human beings, animals and plants	E1: Value and social impact of products and services Products and services fulfill basic human needs or serve humankind, society or the environment 90	E2: Contribution to the local community Mutual support and cooperation through financial resources, services, products, logistics, time, know-how, knowledge, contacts, influence 40	E3: Reduction of environmental impact Reduction of environmental effects towards a sustainable level, resources, energy, climate, emissions, waste etc. 70	E4: Investing profits for the Common Good Reducing or eliminating dividend payments to extern, payouts to employees, increasing equity, social-ecological investments 60	E5: Social transparency and co-determination, Common good and sustainability reports, participation in decision-making by local stakeholders and NGO's 30	
Negative Criteria	Violation of ILO norms (international labor standards) / human rights-200  Products detrimental to human dignity and human rights (e.g. landmines, nuclear power, GMO's)-200  Outsourcing to or cooperation with companies which violate human dignity-150	Hostile takeover-200  Blocking patents-100  Dumping Prices-200	Massive environmental pollution-200  Gross violation of environmental standards-200  Planned obsolescence (short lifespan of products)-100	Unequal pay for women and men-200  Job cuts or moving jobs overseas despite having made a profit-150  Subsidiaries in tax havens-200  Equity yield rate > 10 %-200	Non-disclosure of subsidiaries-100  Prohibition of a works council-150  Non-disclosure of payments to lobbyists-200  Excessive income inequality within a business-150	